

BUDGET

2018 - 2020



LONDON GROVE
TOWNSHIP

BUDGET OVERVIEW:

The 2018 Budget includes many organizational changes. These changes will enhance the services and customer interaction with our residents.

Roadway maintenance will continue to be a large annual expense. Paving and sealing of roadways will continue based on the recommendations of the Public Works Director.

The re-establishment of a Codes Department (Building Official & Fire Marshal) will continue to provide better customer experience and create better communication between the Department, Builders, developers, Residents and our third-party services. These two positions will concentrate on developing a "Community Risk Reduction" program. This program will identify problems through the community and then develop programs to address these needs in a fiscally responsible method.

The Fire Marshal has established an Emergency Services Committee to help guide the Township and our two supporting Fire agencies (West Grove Fire Co & Avondale Fire Company) work through the objectives outlined within the 2016 Fire & Emergency Medical Services Study, along with other initiatives that may arise. Financial support to our local Fire and Emergency Medical Services continues to be a large expense from the General Budget.

The completion of the Public Works facility will enhance operations and save money, but will also create a year of monitoring utility costs so that next years budget will be driven by true data.

Multi-year planning has been a success both financially and strategic planning. These capital funds will continue to be updated based on our long-term and short-term needs. Funding will now be established in a separate account for sidewalks. The State Road Sidewalk Project (Phase I) is estimated at \$1.2 million dollars. The Township is also seeking grant funding to offset a portion of these costs.

The 2018 General Fund Budget is projected at:

Revenues - \$3,373,159.00
Expenditures - \$3,373,159.00

Below is a summary of projects that have impacted the Budget in 2017 and will be a part of the 2018 Budget.

Significant 2017 Projects

- ❖ Completion of the Public Works Facility Project
When final payments are completed to the balance of the funds are to be transferred to a new capital account for the side walk project
- ❖ State Road Sidewalk Project
- ❖ Re-establishing an internal Codes Department
Fire Marshal Hired
Building Official Hired
- ❖ Contract with a local software provider for a GIS based asset management program and permit reporting software
- ❖ Establishment of an updated fee schedule
- ❖ Updating Fire Code
- ❖ Golf Course Contract Agreement
- ❖ Continued Roadway Management
- ❖ MS4 Program
- ❖ Zoning Review and Update
- ❖ Purchase used paver to enhance Public Works capabilities
- ❖ New Phone system (Administration and Public Works) – *Pending Approval*

Proposed 2018 Projects

- ❖ State Road Sidewalk Project
Grant Acquisition
Right of Way Acquisition
- ❖ Golf Course
Replace aged and worn-out Golf Carts (43)
Add Cart Paths into a Public Works Maintenance schedule
Club House Repairs
- ❖ Continued Roadway Management
Potential Bridge evaluations for 2019
Hilton Road
McCue Road
- ❖ Goddard Park, raised planter enhancements
- ❖ Roll Out updated permitting process
- ❖ MS4 Program
- ❖ Zoning Review and Update

TABLE OF CONTENTS

TABLE OF CONTENTS

2018-2020 BUDGET

GENERAL FUND OPERATING BUDGET	1
<u>RECEIPTS</u>	
Real Estate Tax	2
Real Estate Transfer Tax	3
Earned Income Tax	4
Business Licenses & Inspections	5
Cable TV Franchise Fees	6
Non-Business Permits	7
Fines	8
Interest income	9
Intergovernmental Reimbursements	10
Grants	11
PURTA	12
Alcoholic Beverage License	13
State Pension Funding	14
Volunteer Fire Relief funds	15
Charges for Township Services	16
Building & Zoning Permits	17
SECCRA	18
Miscellaneous Receipts & Revenues	19
Interfund Transfers	20
<u>EXPENDITURES</u>	
General Government	22
Township Manager	23
Financial Administration	24
Tax Collection	25
Legal Services	26
Secretary/Receptionist	27
Office Administration	28
Engineering	29
Government Buildings	30
Fire	31
Ambulance & Rescue	32
Code Enforcement	33
Planning & Zoning	34
Emergency Management	35
Health & Human Services	36
Sanitation	37
Public Works Department	38
Snow Removal	39
Traffic Control	40
Street Lights	41
Machinery Repair	42
Road Maintenance	43
Bridge Repair	44
Road Reconstruction	45
Culture & Recreation	46
Debt Activity	47
Employer Paid Benefits	48
Unemployment Benefits	49
Insurance	50
Employee Benefits	51
Miscellaneous Expenditures & Refunds	52
Interfund Transfers	53

TABLE OF CONTENTS

OPERATING BUDGET(continued)

<i><u>Receipt Totals</u></i>	.....	54
<i><u>Expenditure Totals</u></i>	.....	55
<i><u>OPERATING BUDGET & RESERVE TOTALS</u></i>	.....	56
ASHLAND WOODS FUND BUDGET	.....	58
CAPITAL IMPROVEMENT RESERVE FUND BUDGET	.....	60
CHATHAM LIGHT FUND BUDGET	.....	62
EQUIPMENT REPLACEMENT FUND BUDGET	.....	64
GOLF COURSE IMPROVEMENT FUND BUDGET	.....	66
GOLF COURSE OPERATING FUND BUDGET	.....	68
LIQUID FUELS FUND BUDGET	.....	70
MAINTENANCE FACILITY FUND BUDGET	.....	72
OPEN SPACE FUND BUDGET	.....	74
PARK CAPITAL FUND BUDGET	.....	76
PENWYCK FUND BUDGET	.....	78
RECREATION FUND BUDGET	.....	80
ROAD IMPROVEMENT FUND BUDGET	.....	82
SIDEWALK FUND BUDGET	.....	84
SUMMARY OF ALL FUNDS	.....	85
NOTES	.....	86

Appendix A :	QuickBooks General Fund Easy Reference Budget
Appendix B :	Profit & Loss Statement 2012-2017
Appendix C :	Supporting Documentation
Appendix D :	Chart of Account Changes (DCED)
Appendix E :	General Ledger - Revenues
Appendix F :	General Ledger - Expenditures

REVENUES - GENERAL FUND BUDGET

Real Estate Tax

This receipt includes a real estate tax of 1.25 mills. The 2018 budget assumes \$612,000 in annual real estate tax income. No tax increase is expected. This amount was derived by taking the 2018 total taxable Township assessment in the amount of \$494,638,779 (which is provided by the Board of Assessment) and multiplying that by 1.25 mills. Likewise, the budget for the upcoming two years also assumes the same annual real estate tax of 1.25 mills.

The Chatham Lighting District is taxed at \$0.30 per linear foot of the property frontage. The budget assumes no increase to this tax rate over the next three years.

Tax Liens: All real estate taxes are considered delinquent if not paid by December 31st of the current year. Any unpaid taxes are returned to the Tax Claim Bureau during the month of January. Interest accrues at the rate of 3/4 of 1% per month or 9% per annum. If taxes are not paid a lien will be assessed and the property may be sold. The Tax Claim Bureau conducts several sales each year. The Upset Tax Sale is held in September, the Continued Upset Sale is held in December and more than one Judicial Sale may be held during the year to recoup these tax revenues.

Interim Assessments: An interim assessment is derived from a straightforward mathematical calculation. Simply put, the interim assessment represents the value difference (increase) attributable to any assessable improvement to the land. It is important to note that an interim assessment is the difference between the prior and the revised total assessments. These assessable improvements include, but are not limited to; new construction of a primary structure (dwelling or other building type), the addition to any such structure and the construction of secondary improvements such as swimming pools, sheds, garages, barns, sheds, etc.

After the value of the improvement is calculated by an assessor and the interim assessment is derived, an Assessment Change Notice is processed by the Chester County Assessment Office. This Notice indicates the reason for the change in assessment, the previous assessment, the new assessment, the interim assessment and the effective date. The Notice is sent to the taxpayer and the assessment change data is sent to the taxing authorities (County Treasurer, school district and municipality). The taxing authorities will then issue tax bills for the increase in the assessment.

Year	Budget	Actual	% of Budget
2012	\$ 561,861	\$ 585,436	104.20%
2013	\$ 560,000	\$ 589,037	105.19%
2014	\$ 590,000	\$ 624,302	105.81%
2015	\$ 617,500	\$ 649,539	105.19%
2016	\$ 658,782	\$ 637,922	96.83%
2017	\$ 667,500	\$ 631,272	94.57%
2018	\$ 627,500	\$ -	0.00%
2019	\$ 628,500		
2020	\$ 628,500		



OPERATING BUDGET Revenues

Real Estate Tax Worksheet

Real Estate Tax - London Grove Township (301.10) (301.01)								
	2013	2014	2015	2016	2017	2018	2019	2020
	530000	570000	586000	618282	650000	612000	613000	613000
Actual	558823	586656	614174	618388	614427			

Real Estate Tax - Fire Tax (301.11)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			

Real Estate Tax - Previous Year (301.20) (301.70)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	1186			

Real Estate Tax - Delinquent from Tax Claim (301.40)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			

Real Estate Tax - Liens (310.50) (301.40)								
	2013	2014	2015	2016	2017	2018	2019	2020
	20000	20000	20000	29000	15000	15000	15000	15000
Actual	19194	20882	29964	17207	12875			

Real Estate Tax - Interim Assessments (310.60)								
	2013	2014	2015	2016	2017	2018	2019	2020
	10000	0	11500	11500	2500	500	500	500
Actual	11019	16764	5401	2327	2784			

	2013	2014	2015	2016	2017	2018	2019	2020
	560000	590000	617500	658782	667500	627500	628500	628500

Notes on 2017 Projected Actual

2017 YTD Total **\$ 631,272**

Real Estate Transfer Tax

This revenue includes a one-half percent (0.5%) tax on the sales price of real estate. This tax is assessed against improved properties (possessing structures) and unimproved properties (vacant land), and collected at the time of the sale of same. (Note: Real estate transfers in London Grove Township are subject to a two percent (2%) Real Estate Transfer Tax. One percent (1%) is paid to the Commonwealth, and one-half percent (.05%) is paid to the Avon Grove School District.

The amount of real estate transfer tax revenue received is directly related to the health of the local real estate market. This revenue increases in a robust real estate market, and falls in a down real estate market.

We estimate that the market will increase due to an expected increase of new home sales in 2018 and 2019.

The real estate market will be monitored during the upcoming months, and the real estate transfer tax estimates for future budget years will be revised, as conditions warrant.

Year	Budget	Actual	% of Budget
2012	\$ 140,000	\$ 280,737	200.53%
2013	\$ 175,000	\$ 332,364	189.92%
2014	\$ 225,000	\$ 233,561	103.80%
2015	\$ 186,470	\$ 252,980	135.67%
2016	\$ 230,000	\$ 179,101	77.87%
2017	\$ 180,000	\$ 212,416	118.01%
2018	\$ 185,000	\$ -	0.00%
2019	\$ 186,850		
2020	\$ 188,719		



Real Estate Transfer Tax Worksheet

Estimated Real Estate Transfer Tax - Existing Development (310.10)

	2013	2014	2015	2016	2017	2018	2019	2020
	175000	225000	186470	230000	180000	185000	186850	188719
Actual	332364	233561	252980	179101	212416			

2013	2014	2015	2016	2017	2018	2019	2020
175000	225000	186470	230000	180000	185000	186850	188719

Notes on 2017 Projected Actual

2017 YTD Total **\$ 212,416**

Earned Income Tax

This revenue includes funds from an earned income tax (EIT) which is collected and is set at 0.75% for residents and 0.5% for nonresidents (residents pay 0.25% to preserve farms and open space). There are no specific taxes on businesses. The earned income tax is a primary revenue source for the Township.

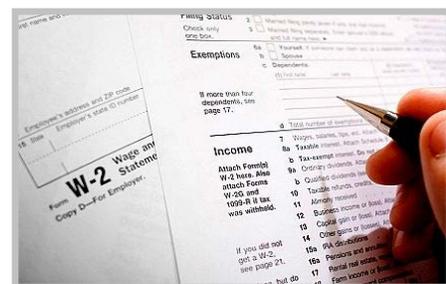
For years 2013 and 2014 the EIT tax was increased to 1.25% (which was an increase of 0.50%) to prepare for much needed major bridge repairs and road rehabilitation projects within the Township. As promised by the Board of Supervisors, beginning in 2015 the EIT tax was decreased back to 0.75%.

Earned income includes salaries, wages, net business profits and tips. Earned income does not include income received from Social Security, unemployment compensation, interest, dividends, pension plans, disability payments and distributions from 401(K) and like retirement accounts.

As required by Act 32, earned income tax paid by a majority of County residents was collected by a single entity (the "Tax Collection Officer") beginning January 1, 2012. Due to economies of scale, the commission rate to be paid to the Tax Collection Officer will remain at the same rate previously paid.

Earned Income Tax is collected through Keystone Collections Group. The taxes owed to London Grove Township are calculated using the Political Subdivision Code (PSD) which is 150104.

Year	Budget	Actual	% of Budget
2012	\$ 805,000	\$ 948,173	117.79%
2013	\$ 840,000	\$ 1,591,111	189.42%
2014	\$ 1,605,000	\$ 2,124,091	132.34%
2015	\$ 1,065,000	\$ 1,608,643	151.05%
2016	\$ 1,302,500	\$ 1,218,390	93.54%
2017	\$ 1,400,000	\$ 1,254,551	89.61%
2018	\$ 1,312,500	\$ -	0.00%
2019	\$ 1,338,750		
2020	\$ 1,365,525		



Earned Income Tax Worksheet

Earned Income Tax (310.21)

	2013	2014	2015	2016	2017	2018	2019	2020
	840000	905000	965000	1300000	1400000	1312500	1338750	1365525
Actual	1001652	1074054	253012	1217908	1253937			

Earned Income Tax Additional .05% (310.211)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	700000	100000	2500	0	0	0	0
Actual	589460	1050037	1355631	482	614			

Earned Income Tax - Prior Year (310.22)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			

	2013	2014	2015	2016	2017	2018	2019	2020
	840000	1605000	1065000	1302500	1400000	1312500	1338750	1365525

Notes on 2017 Projected Actual

2017 YTD Total **\$ 1,254,551**

Business Licenses & Permits

This receipt includes funds received from Electrical Inspections, Home Occupation Permits and Mobile Home Licenses.

These items are required by the Township for the health, safety and welfare of all residents.

The 2018 budget assumes no increase for Home Occupation Permits and/or Mobile Home Licenses. The budget remains steady for the upcoming two years.

These permits and licenses will be monitored during the upcoming year and the estimates for future budget years will be revised, as conditions warrant.

Year	Budget	Actual	% of Budget
2012	\$ 1,690	\$ 1,590	94.08%
2013	\$ 1,765	\$ 1,640	92.92%
2014	\$ 1,790	\$ 1,640	91.62%
2015	\$ 1,690	\$ 1,815	107.40%
2016	\$ 1,840	\$ 1,890	102.72%
2017	\$ 1,690	\$ 1,390	82.25%
2018	\$ 1,540	\$ -	0.00%
2019	\$ 1,540		
2020	\$ 1,540		



OPERATING BUDGET Revenues

Licenses & Inspections Worksheet

Electrical License (321.35) (321.62)								
	2013	2014	2015	2016	2017	2018	2019	2020
	450	450	350	350	350	200	200	200
Actual	400	350	350	600	100			

Home Occupation Permits (321.60) (321.63)								
	2013	2014	2015	2016	2017	2018	2019	2020
	75	100	100	250	100	100	100	100
Actual	0	50	225	50	50			

Mobile Home Licenses (321.63) (321.90)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1240	1240	1240	1240	1240	1240	1240	1240
Actual	1240	1240	1240	1240	1240			

	2013	2014	2015	2016	2017	2018	2019	2020
	1765	1790	1690	1840	1690	1540	1540	1540

Notes on 2017 Projected Actual

2017 YTD Total **\$ 1,390**

Franchise Fees

This receipt includes fees paid by cable television providers for the use of the public right-of-ways (i.e., underground trenches in the roadway and overhead wires at utility poles) needed to transmit service to homes and businesses in the Township.

This fee is not assessed to satellite television providers, as these companies do not utilize public rights-of-way.

Two cable providers offer service in the Township - Verizon and Comcast. The Township has a franchise agreement with each provider, and each franchise agreement requires the provider to pay a fee equal to five percent (5%) of certain revenues, which include basic and premium subscription rates, equipment rentals and installation charges. Internet services are not subject to the fee.

The Comcast Franchise Agreement was renewed in 2015.

The Verizon Franchise Agreement expires in 2021.

It is anticipated that cable revenues, and the franchise fees paid to the Township, will increase during the upcoming three years. The budget assumes a four percent (4%) annual fee increase in 2019 and 2020.

Year	Budget	Actual	% of Budget
2012	\$ 105,000	\$ 119,201	113.52%
2013	\$ 120,000	\$ 133,936	111.61%
2014	\$ 143,000	\$ 147,822	103.37%
2015	\$ 155,150	\$ 161,240	103.93%
2016	\$ 161,200	\$ 161,833	100.39%
2017	\$ 195,052	\$ 165,760	84.98%
2018	\$ 166,273	\$ -	0.00%
2019	\$ 172,924		
2020	\$ 179,841		



Franchise Fees Worksheet

Franchise Fee (321.80) (361.51)								
	2013	2014	2015	2016	2017	2018	2019	2020
	120000	143000	155150	161200	195052	166273	172924	179841
Actual	133936	147822	161240	161833	165760			

2013	2014	2015	2016	2017	2018	2019	2020
120000	143000	155150	161200	195052	166273	172924	179841

Notes on 2017 Projected Actual

2017 YTD Total **\$ 165,760**

Non-Business Permits

This receipt includes funds received from Road Opening, Driveway Opening and Grading Permits.

These fees are collected to recoup the costs of Township inspections by the Township Engineer and/or Public Works Department.

Grading Permits are required under the Department of Environmental Protection (DEP) Agency MS4 Program for the management of storm water runoff. This is an unfunded mandate by the DEP and the Township must pay its professionals for these services.

Year	Budget	Actual	% of Budget
2012	\$ 4,300	\$ 5,785	134.53%
2013	\$ 4,300	\$ 5,450	126.74%
2014	\$ 3,050	\$ 3,050	100.00%
2015	\$ 3,820	\$ 2,450	64.14%
2016	\$ 3,850	\$ 2,130	55.32%
2017	\$ 2,050	\$ 2,665	130.00%
2018	\$ 2,550	\$ -	0.00%
2019	\$ 2,550		
2020	\$ 2,550		



Non-Business Permits Worksheet

Driveway Opening (322.30) (322.83)								
	2013	2014	2015	2016	2017	2018	2019	2020
	800	25	100	50	50	50	50	50
Actual	0	25	65	0	100			

Road Opening (322.50) (322.82)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	525	420	500	500	500	500	500
Actual	425	525	685	825	465			

Grading Permit (322.84)								
	2013	2014	2015	2016	2017	2018	2019	2020
	3500	2500	3300	3300	1500	2000	2000	2000
Actual	5025	2500	1700	1305	2100			

	2013	2014	2015	2016	2017	2018	2019	2020
	4300	3050	3820	3850	2050	2550	2550	2550

Notes on 2017 Projected Actual

2017 YTD Total \$ 2,665

Fines

The Township receives revenue from local Ordinance violations through the Magisterial District Court 15-4-04.

The Township also receives a percentage of money paid by individuals for fines imposed by the Chester County Court of Common Pleas for offenses made in London Grove Township.

This receipt used to include a portion of fines assessed and collected by the Pennsylvania State Police. In 2012 the Governor signed ACT 124 (Senate Bill 237) which amended Title 42 of the PA Consolidated Statutes to change the distribution of State Police fine dollars to help fund new State Police cadet training. ACT 124 stipulates that any municipality over 3,000 in population, which includes London Grove Township, that does not provide at least 40 hours per week of police service, whether through its own force or through a regional force, will lose its yearly distribution of the police fine dollars.

Year	Budget	Actual	% of Budget
2012	\$ 14,400	\$ 17,785	123.51%
2013	\$ 7,900	\$ 6,033	76.37%
2014	\$ 7,000	\$ 5,468	78.11%
2015	\$ 3,960	\$ 5,374	135.71%
2016	\$ 4,300	\$ 11,048	256.93%
2017	\$ 5,100	\$ 7,319	143.51%
2018	\$ 9,725	\$ -	0.00%
2019	\$ 9,831		
2020	\$ 9,939		



Fines Worksheet

Local Ordinance Fines - Magisterial District Court (331.10) (331.13)

	2013	2014	2015	2016	2017	2018	2019	2020
	7900	7000	3960	4000	5000	8825	8913	9002
Actual	6033	5468	4742	10964	6055			

Chester County Court Fines - Adult Probation (331.13) (331.14)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	300	100	900	918	936
Actual	0	0	632	84	530			

Forfeits, Restitution & Settlements (332.00) (380.03)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	735			

2013	2014	2015	2016	2017	2018	2019	2020
7900	7000	3960	4300	5100	9725	9831	9939

Notes on 2017 Projected Actual

2017 YTD Total \$ 7,319

Interest Income

This receipt includes interest earned on Township funds deposited in the general fund bank accounts.

Township officials continually assess interest rates and the availability of investment vehicles which are acceptable municipal standards.

Year	Budget	Actual	% of Budget
2012	\$ -	\$ 5,731	0.00%
2013	\$ 8,000	\$ 2,520	31.50%
2014	\$ 2,500	\$ 785	31.40%
2015	\$ 500	\$ 1,356	271.20%
2016	\$ 2,500	\$ 3,438	137.54%
2017	\$ 2,500	\$ 8,765	350.61%
2018	\$ 7,500	\$ -	0.00%
2019	\$ 7,575		
2020	\$ 7,651		



Interest Income Worksheet

Interest Income (341.01)								
	2013	2014	2015	2016	2017	2018	2019	2020
	8000	2500	500	2500	2500	7500	7575	7651
Actual	2520	785	1356	3438	8765			

2013	2014	2015	2016	2017	2018	2019	2020
8000	2500	500	2500	2500	7500	7575	7651

Notes on 2017 Projected Actual

2017 YTD Total **\$ 8,765**

Intergovernmental - Reimbursed Expenses

This receipt includes reimbursed expenses such as shared costs at the Township Building from the London Grove Township Municipal Authority (LGTMA) for water and sewer inspections performed by the Township's Inspector.

The Township implemented an engineering escrow program that requires developers, contractors and others to post funds with the Township in advance of the Township incurring engineering expenses. This arrangement eliminates "back-billing" for services provided thereby minimizing the Township's financial exposure and decreasing the reimbursements required to be made to the Township. Accordingly, those costs are not shown in the budget as they are reimbursed from the escrow funds. In the case of developers who do not have monies in escrow they are required to pay their invoices directly to the Township.

The escrow monies are directly deposited and from which monies for reimbursements for developers and others for engineering services provided by the Township Engineer, Solicitor and like consultants, where permitted by law, are expended.

Year	Budget	Actual	% of Budget
2012	\$ 14,800	\$ 10,315	69.70%
2013	\$ 14,800	\$ 180,818	1221.74%
2014	\$ 15,000	\$ 11,730	78.20%
2015	\$ 2,400	\$ 9,456	394.00%
2016	\$ 2,200	\$ 30,273	1376.05%
2017	\$ 2,200	\$ 2,579	117.21%
2018	\$ 2,700	\$ -	0.00%
2019	\$ 2,700		
2020	\$ 2,700		



OPERATING BUDGET

Revenues

Intergovernmental Reimbursed Expenses Worksheet

LGTMA Reimbursement (351.14) (380.01) & (362.45)

	2013	2014	2015	2016	2017	2018	2019	2020
	10800	11000	2000	2000	2000	2500	2500	2500
Actual	175368	10255	9256	30073	2579			

Sewer & Water Inspection Fee Reimbursements (362.44) (362.48)

	2013	2014	2015	2016	2017	2018	2019	2020
	4000	4000	400	200	200	200	200	200
Actual	5450	1475	200	200	0			

	2013	2014	2015	2016	2017	2018	2019	2020
	14800	15000	2400	2200	2200	2700	2700	2700

Notes on 2017 Projected Actual

2017 YTD Total \$ 2,579

Federal, State, County & Capital Operating Grants

This receipt includes revenues received for the annual DEP Recycling Grant and funds from the FEMA and PEMA for emergency disaster relief such as major snow events and other acts of nature.

This receipt also includes community development grants that the Township may apply for when a project is within the scope of the grant guidelines.

Year	Budget	Actual	% of Budget
2012	\$ 16,700	\$ 14,600	0.00%
2013	\$ 63,000	\$ 45,208	71.76%
2014	\$ 66,000	\$ 15,997	24.24%
2015	\$ 116,000	\$351,678	303.17%
2016	\$ 12,500	\$ 66,187	529.50%
2017	\$ 12,500	\$ 660	5.28%
2018	\$ 12,500	\$ -	0.00%
2019	\$ 12,500		
2020	\$ 12,500		



OPERATING BUDGET

Revenues

Federal, State, County & Capital Operating Grants Worksheet

Emergency Disaster Relief - FEMA Grant (351.12) (355.03)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0

Actual	0	0	0	35356	0			
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Community Development Grant (354.09) (394.00)

	2013	2014	2015	2016	2017	2018	2019	2020
	50000	50000	100000	0	0	0	0	0

Actual	26884	2001	351000	0	0			
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Emergency Disaster Relief - PEMA Grant (354.12) (355.03)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0

Actual	0	0	0	0	0			
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DEP Recycling Grant (354.15) (355.02)

	2013	2014	2015	2016	2017	2018	2019	2020
	13000	16000	16000	12500	12500	12500	12500	12500

Actual	18324	13996	678	30831	660			
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Local Government Grants (County) (357.01)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0

Actual	0	0	0	0	0			
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	2013	2014	2015	2016	2017	2018	2019	2020
	63000	66000	116000	12500	12500	12500	12500	12500

Notes on 2017 Projected Actual

2017 YTD Total \$ 660

PURTA Utility Tax Adjustment

This receipt includes an annual assessment on certain public utility parcels in the Township, pursuant to the Public Utility Realty Tax Act.

The public utility realty tax (PURTA) is levied against certain entities furnishing utility services regulated by the Pennsylvania Public Utility Commission or a similar regulatory body. The commonwealth imposes this tax on public utility realty in lieu of local real estate taxes and distributes the local realty tax equivalent to local taxing authorities.

The PURTA tax base is the fair market value of utility realty, defined as the assessed value of the realty as adjusted by the common level ratio of the county in which the realty is located.

The Pennsylvania Department of Revenue levies and collects the assessment, and remits the funds to the Township.

As of 2018 there are three (3) qualifying public utility parcels in the Township which are assessed at \$219,280. The number of qualifying parcels, and the PURTA assessment formula, are not expected to change in the upcoming two years.

Year	Budget	Actual	% of Budget
2012	\$ 2,100	\$ 2,198	104.68%
2013	\$ 2,100	\$ 2,309	109.93%
2014	\$ 3,100	\$ 3,184	102.71%
2015	\$ 2,100	\$ 3,472	165.33%
2016	\$ 3,472	\$ 2,781	80.09%
2017	\$ 2,781	\$ 2,092	75.22%
2018	\$ 2,092	\$ -	0.00%
2019	\$ 2,781		
2020	\$ 2,781		



PURTA Utility Tax Adjustment Worksheet

PURTA (355.01)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2100	3100	2100	3472	2781	2092	2781	2781
Actual	2309	3184	3472	2781	2092			

2013	2014	2015	2016	2017	2018	2019	2020
2100	3100	2100	3472	2781	2092	2781	2781

Notes on 2017 Projected Actual

2017 YTD Total **\$ 2,092**

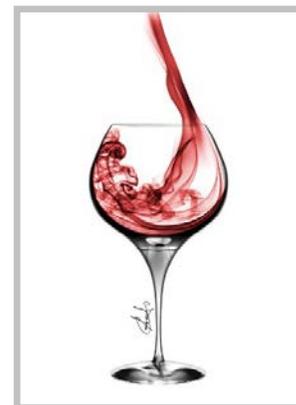
Liquor License Fees

This receipt includes a \$400 annual fee that is assessed for each retail alcohol license in the Township. Wholesale alcohol licenses (i.e., beer distributors) are not assessed for this fee.

The Pennsylvania Liquor Control Board levies and collects the fee, and remits the funds to the Township. The LCB remits these funds in two payments.

As of 2018 there is one retail alcohol license in the Township. The number of retail alcohol licenses, and the LCB fee, are not expected to change in the upcoming two years.

Year	Budget	Actual	% of Budget
2012	\$ 400	\$ 400	100.00%
2013	\$ 400	\$ 400	100.00%
2014	\$ 400	\$ 400	100.00%
2015	\$ 400	\$ 400	100.00%
2016	\$ 400	\$ 400	100.00%
2017	\$ 400	\$ 400	100.00%
2018	\$ 400	\$ -	0.00%
2019	\$ 400		
2020	\$ 400		



Liquor License Fees Worksheet

Liquor License Fees (355.04)								
	2013	2014	2015	2016	2017	2018	2019	2020
	400	400	400	400	400	400	400	400
Actual	400	400	400	400	400			

2013	2014	2015	2016	2017	2018	2019	2020
400	400	400	400	400	400	400	400

Notes on 2017 Projected Actual

2017 YTD Total \$ 400

State Pension Funding

Act 205 of 1984 provided that the State would contribute to certain pension funds. The money is collected from tax on casualty insurance sold from out of state companies. They take the total amount collected and divide that by the number of people that qualify for the pension funding based on an AG 385 report which determines the unit value. The Township is eligible for unit value or your pension liability.

The Township “unit value” last year was \$3,874. We do not yet know the unit value for this year, but assuming every member qualifies and unit value was identical the Township would receive $11 \times \$3,874 = \$42,614$. The Township would receive full unit value because our pension liability is higher than the unit value.

The Township currently has 11 members in the pension plan who qualify for State aid. To qualify for State aid an employee must work more than 35 hours a week.

Year	Budget	Actual	% of Budget
2012	\$ 40,000	\$ 46,489	116.22%
2013	\$ 46,489	\$ 62,150	133.69%
2014	\$ 50,000	\$ 46,472	92.94%
2015	\$ 45,000	\$ 47,050	104.56%
2016	\$ 45,883	\$ 52,496	114.41%
2017	\$ 52,496	\$ 45,883	87.40%
2018	\$ 45,883	\$ -	0.00%
2019	\$ 45,883		
2020	\$ 45,883		



State Pension Funding Worksheet

State Pension Funding (355.05) (355.06)								
	2013	2014	2015	2016	2017	2018	2019	2020
	46489	50000	45000	41000	52496	45883	45883	45883
Actual	62150	46472	47050	52496	45883			

2013	2014	2015	2016	2017	2018	2019	2020
46489	50000	45000	41000	52496	45883	45883	45883

Notes on 2017 Projected Actual

2017 YTD Total **\$ 45,883**

Volunteer Fire Relief Fund

The receipt is a "pass-through" for state funds received pursuant to the Pennsylvania Foreign Fire Insurance Tax Distribution Law, commonly known as Act 205 of 1984. Act 205 levies a two percent (2%) tax on fire insurance policies for Pennsylvania properties written by insurance companies that are not incorporated in the Commonwealth. These funds are then distributed to municipalities served by volunteer fire companies; the distribution is calculated based on the municipality's population and real estate market value.

Year	Budget	Actual	% of Budget
2012	\$ 52,000	\$ 54,508	104.82%
2013	\$ 55,000	\$ 62,220	113.13%
2014	\$ 55,000	\$ 60,403	109.82%
2015	\$ 60,000	\$ 58,460	97.43%
2016	\$ 58,460	\$ 59,091	101.08%
2017	\$ 58,460	\$ 55,597	95.10%
2018	\$ 55,597	\$ -	0.00%
2019	\$ 55,597		
2020	\$ 55,597		

Within sixty days of receiving this annual disbursement the Township is required to forward the monies to the relief funds of volunteer fire companies that serve as primary responders in our community. The West Grove Volunteer Fire Company and Avondale Fire Company serve as the Township's primary responders.

This revenue account is simply a pass through to the Fire Relief Funds for Avondale Fire Company and West Grove Fire Company and has no net impact on the budget.



Volunteer Fire Relief Fund Worksheet

Foreign Fire Tax (355.07) (355.13)								
	2013	2014	2015	2016	2017	2018	2019	2020
	55000	55000	60000	58460	58460	55597	55597	55597
Actual	62220	60403	58460	59091	55597			

2013	2014	2015	2016	2017	2018	2019	2020
55000	55000	60000	58460	58460	55597	55597	55597

Notes on 2017 Projected Actual

2017 YTD Total **\$ 55,597**

Township Service Charges

This receipt includes fees for subdivisions and land development; Zoning Hearing Board; recreation impact fees; and, conditional use.

This receipt also includes the sale of publications such as ordinances; copies of documents; and postage.

In 2018 the Township's Code of Ordinances will be available online and the sale of those publications is expected to decrease.

The Township does not currently charge for photocopies but they may in the future decide that it would benefit the Township to do so.

Year	Budget	Actual	% of Budget
2012	\$ 55,500	\$ 30,971	55.80%
2013	\$ 17,250	\$ 32,369	187.64%
2014	\$ 20,000	\$ 21,003	105.01%
2015	\$ 20,000	\$ 24,657	123.29%
2016	\$ 27,575	\$ 16,301	59.11%
2017	\$ 15,575	\$ 18,728	120.24%
2018	\$ 19,025	\$ -	0.00%
2019	\$ 19,025		
2020	\$ 19,075		



Township Service Charges Worksheet

Impact Fees - Recreation (355.10) (361.35)

	2013	2014	2015	2016	2017	2018	2019	2020
	2000	2000	2000	11000	1000	1000	1000	1000
Actual	0	0	0	1000	0			

Subdivision & Land Development Fees (361.30)

	2013	2014	2015	2016	2017	2018	2019	2020
	4000	5000	3500	3500	3500	7500	7500	7500
Actual	8836	2804	6480	5300	9093			

Zoning Hearing Board Fees (361.34)

	2013	2014	2015	2016	2017	2018	2019	2020
	3500	3000	4500	5500	5500	5500	5500	5500
Actual	3112	7000	9000	3500	5000			

Conditional Use Fees (361.36) (361.40)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	2500	2500	2500	2500	0	0	0
Actual	6269	0	0	0	0			

Plan Review (361.40) (362.41.1)

	2013	2014	2015	2016	2017	2018	2019	2020
	7000	7000	7000	5000	3000	4950	4950	5000
Actual	11600	7700	4784	3700	4500			

Sale of Publications (361.50)

	2013	2014	2015	2016	2017	2018	2019	2020
	750	500	500	75	75	75	75	75
Actual	2552	3499	4393	2801	135			

Photocopies (361.71)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			

	2013	2014	2015	2016	2017	2018	2019	2020
	17250	20000	20000	27575	15575	19025	19025	19075

2017 YTD Total **\$ 18,728**

Building & Zoning Permits

This receipt includes fees paid for the review of building and zoning permits. In addition to permitting for the construction of new residential and non-residential development, London Grove Township requires a permit to install residential plumbing, accessory structures, including decks, and pools. The permitting process ensures these improvements are both constructed to applicable building codes and installed pursuant to all other Township regulations. A sound permitting program offers recognized benefits to the entire community (i.e., the protection of property values, a reduced demand for emergency services).

The Township believes most of the expense to review and issue a building or zoning permit should be assumed by the individual requesting a permit. As such, the Township adopts a permit Fee Schedule at the beginning of each calendar year. Permit fees are reviewed on an annual basis, relative to actual costs incurred during the previous twelve months, and fee adjustments are made, when warranted.

The Uniform Construction Code (UCC) requires that for every building permit issued, the additional sum of \$4.00 be collected and sent to the DCED on a quarterly basis. This is a pass through and has no impact on the budget.

The 2018 budget reflects a decrease in building and zoning permits. This is attributable to that fact that existing developments are almost complete and will not require many more permits.

Anticipated development of single homes in 2018 is as follows:

Rose Hollow 9 lots (estimated 5 homes to be built in 2018).

Estate of London Grove 44 lots (estimated 22 homes to be built in 2018).

Year	Budget	Actual	% of Budget
2012	\$ 150,300	\$ 314,380	209.17%
2013	\$ 130,300	\$ 242,526	186.13%
2014	\$ 141,100	\$ 154,226	109.30%
2015	\$ 119,968	\$ 134,130	111.80%
2016	\$ 130,000	\$ 100,188	77.07%
2017	\$ 100,300	\$ 177,779	177.25%
2018	\$ 190,700	\$ -	0.00%
2019	\$ 190,900		
2020	\$ 190,200		



OPERATING BUDGET

Revenues

Building & Zoning Permits Worksheet

Zoning Permits (361.33) (362.42)								
	2013	2014	2015	2016	2017	2018	2019	2020
	7500	8500	8000	7500	7000	6000	6000	5000
Actual	8960	7480	7506	6540	6250			

Sign Permit Fees (361.37) (362.40)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1800	1500	900	1000	2000	3500	3700	4000
Actual	1950	950	1400	3200	4200			

Reinspection Fee (361.39) (362.41.2)								
	2013	2014	2015	2016	2017	2018	2019	2020
	100	200	300	200	200	500	500	500
Actual	300	0	0	0	0			

Fire Protection Inspections (362.20)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	15000	15000	15000
Actual	0	0	0	0	140			

UCC State Building Permit Fees (362.40) (361.43)								
	2013	2014	2015	2016	2017	2018	2019	2020
	900	900	768	800	600	600	600	600
Actual	996	920	868	712	721			

Building Permit Fees (362.41)								
	2013	2014	2015	2016	2017	2018	2019	2020
	120000	130000	110000	120000	90000	165000	165000	165000
Actual	230320	144876	123231	89046	166318			

Permit Revisions (362.48) (362.41.3)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	500	500	100	100	100
Actual	0	0	1125	690	290			

	2013	2014	2015	2016	2017	2018	2019	2020
	130300	141100	119968	130000	100300	190700	190900	190200

Notes on 2017 Projected Actual

2017 YTD Total \$ -

SECCRA

London Grove Township hosts the Southeastern Chester County Refuse Authority (SECCRA) landfill which provides waste disposal services for the 24 member communities.

This revenue is made up of funds paid to the Township for hosting the SECCRA landfill site. The fee components are as follows: \$25,000 is paid annually for road repair and maintenance, and \$15,000 is paid annually for electricity generation revenue sharing.

In addition, the Township receives money per ton of waste disposal. This is calculated on a two year escalator. What that means is during years 2015 and 2016 the Township received \$4.00 per ton. In 2017 and 2018 that amount will escalate and the Township will receive \$4.25 per ton.

Please note that the 2014 actual amount of \$637,487.00 included a final lump sum payment of \$200,000.00 as required by the Host Municipality Agreement.

In addition, the Township periodically holds free recycling events for residents at SECCRA which allows our residents to drop-off materials that cannot be recycled at the curb.

The \$470,000 budgeted amount is as follows:

- ❖ 2018 projected 106,000 tons x \$4.25
- ❖ \$25,000 for annual road repair
- ❖ \$15,000 for annual electricity generation

Year	Budget	Actual	% of Budget
2012	\$ 418,000	\$ 401,074	95.95%
2013	\$ 415,000	\$ 419,809	101.16%
2014	\$ 433,000	\$ 637,487	147.23%
2015	\$ 464,000	\$ 459,094	98.94%
2016	\$ 464,000	\$ 475,225	102.42%
2017	\$ 503,000	\$ 487,162	96.85%
2018	\$ 470,000	\$ -	0.00%
2019	\$ 474,700		
2020	\$ 479,447		



SECCRA Worksheet

SECCRA Fees (364.60) (362.60)								
	2013	2014	2015	2016	2017	2018	2019	2020
	415000	433000	464000	464000	503000	470000	474700	479447
Actual	419809	637487	459094	475225	487162			

2013	2014	2015	2016	2017	2018	2019	2020
415000	433000	464000	464000	503000	470000	474700	479447

Notes on 2017 Projected Actual

2017 YTD Total **\$ 487,162**

Miscellaneous Revenue

This line-item includes all other receipts not included in another receipt line-item.

This receipt also includes Key Deposits for room rentals, which are refunded when the key is returned. Accordingly, this line item is a pass through and has no impact on the budget.

In addition this receipt includes fees collected for Garden Bed Applications at Goddard Park.

The Budget anticipates miscellaneous receipts and refunds will remain constant throughout the upcoming three years.

Year	Budget	Actual	% of Budget
2012	\$ 1,000	\$ 2,421	242.15%
2013	\$ 11,000	\$ 219,977	1999.79%
2014	\$ 48,000	\$ 68,649	143.02%
2015	\$ 18,900	\$ 10,339	54.70%
2016	\$ 4,775	\$ 17,042	356.90%
2017	\$ 4,750	\$ 17,782	374.35%
2018	\$ 2,500	\$ -	0.00%
2019	\$ 2,500		
2020	\$ 2,500		



Miscellaneous Revenue Worksheet

Miscellaneous Revenue (389.00) (399.000)

	2013	2014	2015	2016	2017	2018	2019	2020
	1000	2500	3000	1000	1000	100	100	100
Actual	7621	5340	1490	15987	5806			

Refund Current Year (389.01) (380.03)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	5000	5100	2000	2000	100	100	100
Actual	171020	8170	7698	184	7975			

Meeting Room Rentals (389.02)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	500	600	600	150	150	150	150
Actual	0	0	975	150	0			

Garden Bed Application (389.03)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	175	600	650	650	650
Actual	0	0	175	575	900			

Visa Credits (389.04)

	2013	2014	2015	2016	2017	2018	2019	2020
	5000	20000	5100	500	500	1500	1500	1500
Actual	41336	55140	0	146	3100			

Refund Prior Year (395.00) (380.10)

	2013	2014	2015	2016	2017	2018	2019	2020
	5000	20000	5100	500	500	0	0	0
Actual	41336	55140	0	146	0			

	2013	2014	2015	2016	2017	2018	2019	2020
	11000	48000	18900	4775	4750	2500	2500	2500

Notes on 2017 Projected Actual

2017 YTD Total **\$ -**

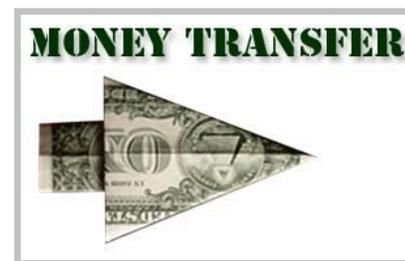
Interfund Transfers

This receipt includes transfers from other Township funds to reimburse the general fund for monies expended on things such as road improvements, capital projects, grant monies and the like.

The 2018 - 2020 Budget shows a transfer from the Capital Reserve Fund for the 2015 Note debt interest and principal payment. The transfers are as follows:

2017	\$ 72,042.00
2018	\$202,452.00
2019	\$202,848.00
2020	\$203,160.00

Year	Budget	Actual	% of Budget
2012	\$ -	\$ 155,342	
2013	\$ 94,042	\$ 34,580	36.77%
2014	\$ -	\$ 129,316	
2015	\$ 704,000	\$ 740,968	105.25%
2016	\$ 255,667	\$ 6,776	2.65%
2017	\$ 108,869	\$ 115	0.11%
2018	\$ 259,175	\$ -	0.00%
2019	\$ 259,176		
2020	\$ 317,487		



Interfund Transfers Worksheet

Golf Course (392.09)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	6776	-77			
Capital Reserve & Improvement Fund (392.30)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	674000	255667	72042	202452	202848	203160
Actual	0	0	675020	0	0			
Recreation Fund (392.31)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	19040	504	0	0	0			
Road Improvement Fund (392.33)								
	2013	2014	2015	2016	2017	2018	2019	2020
	35229	0	0	0	0	0	0	0
Actual	0	66382	0	0	0			
Liquid Fuel (392.35)								
	2013	2014	2015	2016	2017	2018	2019	2020
	27950	0	30000	0	0	0	0	0
Actual	15541	54989	59528	0	0			
Open Space Fund Transfer (392.36)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	20000	20000	20000	20000
Actual	0	7439	6420	0	193			
Equipment Replacement Fund (392.37)								
	2013	2014	2015	2016	2017	2018	2019	2020
	30863	0	0	0	16827	36723	36328	94327
Actual	0	2	0	0	0			
	94042	0	704000	255667	108869	259175	259176	317487

Notes on 2017 Projected Actual

2017 YTD Total \$ 115

EXPENDITURES - GENERAL FUND BUDGET

General Government

This expenditure includes compensation for the Board of Supervisors for their time serving the Township.

In addition, this line item provides reimbursement for transportation and mileage and for attendance at conferences and training sessions.

This expenditure also provides dues for participation of the Board of Supervisors in organizations for elected officials.

Year	Budget	Actual	% of Budget
2012	\$ 16,750	\$ 18,946	113.11%
2013	\$ 16,750	\$ 15,022	89.68%
2014	\$ 16,750	\$ 15,159	90.50%
2015	\$ 16,220	\$ 14,858	91.60%
2016	\$ 15,000	\$ 13,058	87.05%
2017	\$ 16,000	\$ 14,448	90.30%
2018	\$ 15,500	\$ -	0.00%
2019	\$ 15,500		
2020	\$ 15,500		



OPERATING BUDGET Expenditures

General Government Worksheet

Supervisor Salary (400.05) (400.12)

	2013	2014	2015	2016	2017	2018	2019	2020
	12500	12500	12500	12500	12500	12500	12500	12500
Actual	12500	12500	12500	12500	11875			

Transportation & Mileage (400.33)

	2013	2014	2015	2016	2017	2018	2019	2020
	750	750	720	500	500	500	500	500
Actual	969	199	67	0	0			

Meetings/Conferences/Dues (400.46) (400.34)

	2013	2014	2015	2016	2017	2018	2019	2020
	3500	3500	3000	2000	3000	2500	2500	2500
Actual	1553	2460	2291	558	2573			

Constable Fee (400.36)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			

2013	2014	2015	2016	2017	2018	2019	2020
16750	16750	16220	15000	16000	15500	15500	15500

Notes on 2017 Projected Actual

2017 YTD Total \$ 14,448

Township Manager

This expenditure includes compensation for the Township Manager's salary, transportation, mileage and attendance at meetings and conferences.

This line item also includes the cost for the Manager's Bond and dues for participation of the Township Manager in organizations for Township officials.

Year	Budget	Actual	% of Budget
2012	\$ 189,800	\$ 186,945	98.50%
2013	\$ 193,600	\$ 105,500	54.49%
2014	\$ 106,600	\$ 111,960	105.03%
2015	\$ 109,930	\$ 113,041	102.83%
2016	\$ 117,197	\$ 114,956	98.09%
2017	\$ 124,580	\$ 150,255	120.61%
2018	\$ 144,975	\$ -	0.00%
2019	\$ 147,786		
2020	\$ 150,652		



OPERATING BUDGET Expenditures

Township Manager Worksheet

Manager Salary (401.10) (401.12)

	2013	2014	2015	2016	2017	2018	2019	2020
	192000	104000	107250	112617	120000	127750	130305	132911
Actual	101718	109070	111185	113416	136150			

Manager Bond (401.35) (401.19)

	2013	2014	2015	2016	2017	2018	2019	2020
	100	100	100	100	100	250	250	250
Actual	0	0	0	100	500			

Manager Transportation & Mileage (401.33)

	2013	2014	2015	2016	2017	2018	2019	2020
	500	500	480	480	480	200	200	200
Actual	0	289	78	0	872			

Meetings/Conferences/Dues (401.46)

	2013	2014	2015	2016	2017	2018	2019	2020
	1000	2000	2100	4000	4000	4000	4000	4000
Actual	3782	2501	1778	1440	1231			

457 Contribution (401.47)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	12775	13031	13291
Actual	0	0	0	0	11502			

	2013	2014	2015	2016	2017	2018	2019	2020
	193600	106600	109930	117197	124580	144975	147785.5	150652.21

Notes on 2017 Projected Actual

2017 YTD Total **\$ 150,255**

Financial Administration

This expenditure includes compensation for the Director of Finance's salary, transportation, mileage and attendance at meetings & conferences.

This line item also includes the cost for the Finance Director's Bond and dues for participation of the Finance Director in organizations for Township Officials.

This line item also includes the cost for an independent auditing firm who provides the annual audit of all Township funds. The annual audit of the prior year must be completed and filed by March 15th of the following year and must be published in the newspaper and filed with the Department of Community and Economic Development.

Year	Budget	Actual	% of Budget
2012	\$ 82,250	\$ 77,277	93.95%
2013	\$ 82,450	\$ 86,680	105.13%
2014	\$ 77,100	\$ 81,042	105.11%
2015	\$ 76,750	\$ 92,348	120.32%
2016	\$ 91,800	\$ 92,795	101.08%
2017	\$ 92,419	\$ 93,842	101.54%
2018	\$ 99,175	\$ -	0.00%
2019	\$ 94,619		
2020	\$ 94,619		



OPERATING BUDGET Expenditures

Financial Administration Worksheet

Finance Director Salary (402.10) (402.13)

	2013	2014	2015	2016	2017	2018	2019	2020
	75000	62000	65000	77400	78000	82306	78000	78000

Actual 55929 65155 77781 79577 79750

Auditing Firm (402.31)

	2013	2014	2015	2016	2017	2018	2019	2020
	5700	11000	6500	7500	7700	10000	10000	10000

Actual 21929 9980 7400 7400 9381

Finance Director Manager Transportation & Mileage (402.33)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	500	500	500	350	500	500	500

Actual 188 407 297 303 481

Finance Director Bond (402.35)

	2013	2014	2015	2016	2017	2018	2019	2020
	1500	1350	2400	3650	3619	3619	3619	3619

Actual 1426 2372 5991 3619 3619

Finance Director Meetings/Conferences/Dues (402.46)

	2013	2014	2015	2016	2017	2018	2019	2020
		2000	2100	2500	2500	2500	2500	2500

Actual 2050 3090 849 1896 611

Board of Auditors Salary (402.11)

	2013	2014	2015	2016	2017	2018	2019	2020
	250	250	250	250	250	250	250	250

Actual 45 38 30 0 0

	2014	2015	2016	2017	2018	2019	2020
	82450	77100	76750	91800	92419	99175	94619

Notes on 2017 Projected Actual

2017 YTD Total \$ 93,842

Tax Collection

This expenditure provides for commission paid to the London Grove Tax Collector for the collection of the Real Estate Tax.

This line item also includes reimbursement for materials and supplies necessary for the Tax Collector to provide tax bills as well as for attendance at Tax Collector Conference which is held annually.

This line item also includes the cost for the Tax Collector's Bond.

Year	Budget	Actual	% of Budget
2012	\$ 12,000	\$ 9,287	77.39%
2013	\$ 12,725	\$ 9,409	73.94%
2014	\$ 9,725	\$ 11,463	117.87%
2015	\$ 12,850	\$ 12,851	100.01%
2016	\$ 16,350	\$ 12,596	77.04%
2017	\$ 16,490	\$ 10,463	63.45%
2018	\$ 12,350	\$ -	0.00%
2019	\$ 12,476		
2020	\$ 12,604		



Tax Collection Worksheet

Tax Collector Commission - Real Estate (403.12)								
	2013	2014	2015	2016	2017	2018	2019	2020
	9500	9500	9500	10000	10140	9000	9126	9254
Actual	9199	7838	9753	8763	8346			

Tax Collector Commission EIT (403.13)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1500	0	1500	3000	3000	0	0	0
Actual	0	0	0	0	0			

Tax Collector Materials & Supplies (403.20)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1500	0	1500	3000	3000	3000	3000	3000
Actual	0	2959	3098	3165	2117			

Tax Collector Bond (403.35)								
	2013	2014	2015	2016	2017	2018	2019	2020
	225	225	350	350	350	350	350	350
Actual	210	666	334	334	0			

	2013	2014	2015	2016	2017	2018	2019	2020
	12725	9725	12850	16350	16490	12350	12476	12604

Notes on 2017 Projected Actual

2017 YTD Total **\$ 10,463**

Legal Services

This expenditure funds legal services provided by the Township Solicitor and any required Special Counsel.

As London Grove Township is a smaller community, and as the level of required legal services varies from one month to the next, the Township does not engage counsel on a retainer basis. Instead, the Township pays for legal services on a contracted hourly rate, plus expenses, on an as-needed basis.

When permitted by law, the Township requires developers, contractors and others to pay for services provided by the Township professionals such as the Solicitor.

The Township implemented an escrow program that requires developers, contractors and others to post funds with the Township in advance of the Township incurring professional service expenses. This arrangement eliminates "back-billing" for services provided, minimizing the Township's financial exposure.

Legal fees incurred for services rendered

Year	Budget	Actual	% of Budget
2012	\$ 117,000	\$ 200,892	171.70%
2013	\$ 190,000	\$ 44,678	23.51%
2014	\$ 170,000	\$ 118,737	69.85%
2015	\$ 108,500	\$ 64,619	59.56%
2016	\$ 174,007	\$ 44,987	25.85%
2017	\$ 90,000	\$ 55,680	61.87%
2018	\$ 62,235	\$ -	0.00%
2019	\$ 95,000		
2020	\$ 95,000		



OPERATING BUDGET E x p e n d i t u r e s

Legal Services Worksheet

Township Solicitor (404.10)

	2013	2014	2015	2016	2017	2018	2019	2020
	160000	120000	74000	149007	70000	50000	70000	70000
Actual	123707	84579	58892	41320	50791			

Special Counsel (404.20)

	2013	2014	2015	2016	2017	2018	2019	2020
	30000	50000	34500	25000	20000	12235	25000	25000
Actual	18562	29712	5727	3668	4890			

	2013	2014	2015	2016	2017	2018	2019	2020
	190000	170000	108500	174007	90000	62235	95000	95000

Notes on 2017 Projected Actual

2017 YTD Total **\$ 55,680**

Secretary & Receptionist

This expenditure includes compensation for the Township Secretary/Administrative Assistant and part-time Receptionists.

It also includes the Township Secretary/Administrative Assistant's costs for transportation and mileage; attendance at meetings & conferences; annual dues; and fees for subscriptions.

Year	Budget	Actual	% of Budget
2012	\$ 144,300	\$ 146,021	101.19%
2013	\$ 147,800	\$ 146,861	99.36%
2014	\$ 155,500	\$ 140,738	90.51%
2015	\$ 103,720	\$ 77,939	75.14%
2016	\$ 68,672	\$ 57,328	83.48%
2017	\$ 69,000	\$ 75,318	109.16%
2018	\$ 86,783	\$ -	0.00%
2019	\$ 86,533		
2020	\$ 86,533		



OPERATING BUDGET Expenditures

Secretary & Receptionist Worksheet

Secretary/Clerk/Administration Wages (405.14)

	2013	2014	2015	2016	2017	2018	2019	2020
	143000	149000	97000	64572	35000	46000	46000	46000

Actual 141203 134916 72668 54553 41029

Receptionist Wages (405.15) (405.14)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	30000	37250	37000	37000

Actual 0 0 0 0 30852

Transportation & Mileage (405.33)

	2013	2014	2015	2016	2017	2018	2019	2020
	500	500	600	600	500	100	100	100

Actual 326 687 696 203 142

Meetings/Conferences/Dues/Subscriptions (405.46)

	2013	2014	2015	2016	2017	2018	2019	2020
	4300	6000	6120	3500	3500	3433	3433	3433

Actual 5332 5135 4575 2572 3295

	2013	2014	2015	2016	2017	2018	2019	2020
	147800	155500	103720	68672	69000	86783	86533	86533

2017 YTD Total \$ 75,318

Office Administration

This expenditure includes compensation for the Township Administrative Assistant and Receptionist. It also includes costs for transportation and mileage; attendance at meetings & conferences; annual dues; and, fees for subscriptions.

This expenditure funds professional services for telephones; and security monitoring for the Township building at a cost of \$335.40 per year.

This expenditure also includes computer/IT support. The new Township website is maintained for \$100 annually which is a large reduction from 2016 when the website was hosted by Civic Plus at the annual cost of \$3,000. In addition the new maintenance facility will require additional IT expenses to install three new computers.

This expenditure includes the purchase of office materials & supplies, postage, legal advertising, printing for such items as the Township newsletter, maintenance for the office copier and water cooler.

Year	Budget	Actual	% of Budget
2012	\$ 54,650	\$ 70,623	129.23%
2013	\$ 53,350	\$ 50,983	95.56%
2014	\$ 56,550	\$ 57,539	101.75%
2015	\$ 56,996	\$ 83,439	146.39%
2016	\$ 81,084	\$ 61,641	76.02%
2017	\$ 72,880	\$ 79,983	109.75%
2018	\$ 85,709	\$ -	0.00%
2019	\$ 80,592		
2020	\$ 81,516		



OPERATING BUDGET Ex p e n d i t u r e s

Office Administration Worksheet

Postage (406.23) (405.31)								
	2013	2014	2015	2016	2017	2018	2019	2020
	7000	5000	3600	3500	3500	3605	3713	3825
Actual	2950	3649	3485	2237	3688			
Maintenance/Replace (406.37) (405.37)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2500	2000	1200	20000	5000	5000	5000	5000
Actual	1035	1272	3377	2484	5824			
Professional Services (406.31) (405.13)								
	2013	2014	2015	2016	2017	2018	2019	2020
	10000	23500	15000	20000	19400	30000	30000	30000
Actual	20825	22318	18619	18531	23850			
Communication (406.32) (405.32)								
	2013	2014	2015	2016	2017	2018	2019	2020
	4500	4300	5286	4633	5880	6174	6483	6807
Actual	5197	5529	4351	5902	5221			
Advertising - Legal (406.34) (405.34)								
	2013	2014	2015	2016	2017	2018	2019	2020
	7000	5000	3700	8000	8000	5500	5500	5500
Actual	3993	4636	10064	9203	5645			
Printing (406.342) (405.35)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1000	0	1200	4000	4000	4164	4164	4164
Actual	0	3856	2741	0	3584			
Bank Fees (406.39) (499.02)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	1101	1600	1616	1632	1648
Actual	0	0	1545	1915	2149			
Materials & Supplies (406.42) (405.21)								
	2013	2014	2015	2016	2017	2018	2019	2020
	9000	8500	5050	6000	5000	9000	9450	9923
Actual	7419	6014	4620	5618	14264			
Chester County Security (406.45) (405.29)								
	2013	2014	2015	2016	2017	2018	2019	2020
	350	250	960	350	500	650	650	650
Actual	308	505	503	526	776			
IT Services/Computer Support (407.00) (405.25)								
	2013	2014	2015	2016	2017	2018	2019	2020
	12000	8000	21000	13500	20000	20000	14000	14000
Actual	9255	9760	34134	15225	14982			
2013 2014 2015 2016 2017 2018 2019 2020								
53350 56550 56996 81084 72880 85709 80592 81516								

2017 YTD Total \$ 79,983

Engineering

This expenditure funds engineering services provided by the Township Engineer.

As London Grove is a smaller community, and as the level of required engineering services varies from one month to the next, the Township does not engage an engineer on a retainer basis. Instead, the Township pays for engineering and inspection services on a contracted hourly rate, plus expenses, on an as-needed basis.

When permitted by law, the Township requires developers, contractors and others to pay for services provided by the Township professionals such as the Engineer.

The Township implemented an escrow program that requires developers, contractors and others to post funds with the Township in advance of the Township incurring professional service expenses. This arrangement eliminates "back-billing" for services provided, minimizing the Township's financial exposure.

Engineering fees incurred for services rendered for land development and the like have limited impact on the budget as these costs are reimbursed by funds collected from the developers.

This expenditure also includes engineering costs for Township projects. In the past this has included: the MS4 Program, the new Public Works Department buildings, Goddard Park plans, road and bridge projects, etc.

Year	Budget	Actual	% of Budget
2012	\$ 52,000	\$ 394,148	757.98%
2013	\$ 60,000	\$ 20,907	34.84%
2014	\$ 40,000	\$ 90,020	225.05%
2015	\$ 60,000	\$ 40,778	67.96%
2016	\$ 51,000	\$ 48,939	95.96%
2017	\$ 60,000	\$ 68,795	114.66%
2018	\$ 66,000	\$ -	
2019	\$ 76,000		
2020	\$ 76,000		



Engineering Worksheet

Engineering - Township Work (408.31)

	2013	2014	2015	2016	2017	2018	2019	2020
	60000	40000	60000	25000	25000	40000	40000	40000
Actual	20907	90020	14016	20894	32435	0	0	0

Engineering - Goddard Park (408.32)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	1000	5000	1000	1000	1000
Actual	0	0	5985	0	846	0	0	0

Engineering - New Maintenance Facility (408.33)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	5000	5000	0	0	0
Actual	0	0	10144	10227	3644	0	0	0

Engineering - MS4/Stormwater (408.34)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	20000	25000	25000	35000	35000
Actual	0	0	10634	17818	31870	0	0	0

	2013	2014	2015	2016	2017	2018	2019	2020
	60000	40000	60000	51000	60000	66000	76000	76000

Notes on 2017 Projected Actual

2017 YTD Total \$ **68,795**

Government Buildings

This expenditure provides for the general repair and maintenance of the Township Building and garage facility as well as for the payment of utilities.

The PWD "garage" utilities includes LGTMA water and sewer costs as follows:

Brine Tank	\$ 880.28
Sewer	\$1,087.68
Water	\$ 758.48

Janitorial services includes \$8,100 (\$675.00 monthly) annually for the administration building and \$5,220 (\$435 monthly) for the Public Works building.

Year	Budget	Actual	% of Budget
2012	\$ 55,300	\$ 80,089	144.83%
2013	\$ 44,250	\$ 43,384	98.04%
2014	\$ 50,000	\$ 40,850	81.70%
2015	\$ 46,340	\$ 36,160	78.03%
2016	\$ 42,500	\$ 33,594	79.04%
2017	\$ 55,800	\$ 38,669	69.30%
2018	\$ 45,361	\$ -	0.00%
2019	\$ 40,520		
2020	\$ 40,722		



Government Buildings Worksheet

Township Building - Repair & Maintenance (409.35) (409.25)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1500	1500	1500	1500	1500	1500	1500	1500
Actual	2084	1755	1408	1796	6048	0	0	0
Township Utilities (409.36)								
	2013	2014	2015	2016	2017	2018	2019	2020
	13250	11000	10500	10000	10500	10000	10100	10201
Actual	9081	9439	8279	9476	10050	0	0	0
Garage Utilities (409.361) (409.37)								
	2013	2014	2015	2016	2017	2018	2019	2020
	10000	11000	13200	12000	11000	10000	10100	10201
Actual	11301	12593	10902	8474	7582	0	0	0
Garage - Repair & Maintenance (409.371) (409.26)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1000	1500	2400	2500	1800	1000	1000	1000
Actual	1709	2595	3654	1284	3267	0	0	0
Township & Garage - Trash (409.44) (409.365)								
	2013	2014	2015	2016	2017	2018	2019	2020
	4000	3500	3000	2500	2500	2041	0	0
Actual	2382	2782	2634	2634	2580	0	0	0
Janitorial Services (409.45) (409.40)								
	2013	2014	2015	2016	2017	2018	2019	2020
	7000	7500	7500	7500	9500	13320	13320	13320
Actual	6245	7500	8000	7500	9142	0	0	0
Capital Repairs (409.72) (409.67)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2500	8000	2040	2500	17000	2500	2500	2500
Actual	8622	0	1284	0	0	0	0	0
Capital Equipment (409.74) (405.38)								
	2013	2014	2015	2016	2017	2018	2019	2020
	5000	6000	6200	4000	2000	5000	2000	2000
Actual	1961	4186	0	2430	0			
	2013	2014	2015	2016	2017	2018	2019	2020
	44250	50000	46340	42500	55800	45361	40520	40722

Notes on 2017 Projected Actual

2017 YTD Total **\$ 38,669**

FIRE

This expenditure funds fire services for the Township.

The Township is served by Avondale Fire Company and, West Grove Fire Company.

In addition, this expenditure includes the Foreign Fire Tax Relief which is a "pass-through" of State funds received pursuant to the Pennsylvania Foreign Fire Insurance Tax Distribution Law, commonly known as Act 205. Act 205 levies a two percent tax on fire insurance policies for Pennsylvania properties written by insurance companies that are not incorporated in the Commonwealth. These funds are then distributed to municipalities served by volunteer fire companies; the distribution is calculated based on a municipality's relative population and real estate market value.

Within sixty days of receiving this annual disbursement the Township is required to forward the money to the relief funds of volunteer fire companies that serve as primary responders in our community.

This money is simply passed through the Township and has no effect on the budget.

Year	Budget	Actual	% of Budget
2012	\$ 279,000	\$ 273,775	98.13%
2013	\$ 193,100	\$ 196,340	101.68%
2014	\$ 184,000	\$ 194,744	105.84%
2015	\$ 247,855	\$ 241,731	97.53%
2016	\$ 246,354	\$ 260,203	105.62%
2017	\$ 259,721	\$ 252,869	97.36%
2018	\$ 341,281	\$ -	0.00%
2019	\$ 347,706		
2020	\$ 354,650		



OPERATING BUDGET

Expenditures

Fire Worksheet

Fire Marshal - Salary (411.10)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	68980	68980	68980
Actual	0	0	0	0	0	0	0	0
Fire Marshal - Communication (411.32)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	380	390	400
Actual	0	0	0	0	0	0	0	0
Fire Marshal - Fuel (411.33)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	500	500	500
Actual	0	0	0	0	0	0	0	0
Fireman's Workers Comp Insurance (411.35)								
	2013	2014	2015	2016	2017	2018	2019	2020
	7500	9000	18300	15000	16000	16537	17364	18232
Actual	8901	14341	13716	15851	10907			
Fire Marshal - Vehcile/Parts/Service (411.37)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	500	200	200
Actual	0	0	0	0	0	0	0	0
Fire Marshal - Meetings/Dues/Conferences (411.46)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	2500	2500	2500
Actual	0	0	0	0	0	0	0	0
West Grove Fire Company (411.51)								
	2013	2014	2015	2016	2017	2018	2019	2020
	80000	80000	100555	103894	111314	120122	123725	127437
Actual	80000	80000	100555	111314	112419			
Avondale Fire Company (411.52)								
	2013	2014	2015	2016	2017	2018	2019	2020
	50600	40000	69000	69000	73947	76165	78450	80804
Actual	45229	40000	69000	73947	73947			
West Grove Foreign Fire Tax Relief @ 60% (411.53)								
	2013	2014	2015	2016	2017	2018	2019	2020
	33000	33000	36000	35076	35076	33358	33358	33358
Actual	37322	36242	35076	35455	33358			
Avondale Foreign Fire Tax Relief @ 40% (411.54)								
	2013	2014	2015	2016	2017	2018	2019	2020
	22000	22000	24000	23384	23384	22239	22239	22239
Actual	24888	24161	23384	23636	22239			
	2013	2014	2015	2016	2017	2018	2019	2020
	193100	184000	247855	246354	259721	341281	347706	354650

Notes on 2017 Projected Actual

2017 YTD Total **\$ 252,869**

Ambulance & Rescue

This expenditure funds ambulance services for the Township.

The Township is served by: West Grove Ambulance; Avondale Ambulance and, Southern Chester County Emergency Medical Service (SCC EMS).

The 2018 budget assumes a slight de-crease for the SCC EMS based on their written budget request.

Year	Budget	Actual	% of Budget
2012	\$ 137,000	\$ 137,000	100.00%
2013	\$ 136,096	\$ 138,096	101.47%
2014	\$ 137,373	\$ 139,373	101.46%
2015	\$ 144,307	\$ 141,663	98.17%
2016	\$ 143,996	\$ 148,675	103.25%
2017	\$ 151,442	\$ 148,506	98.06%
2018	\$ 150,298	\$ -	0.00%
2019	\$ 157,813		
2020	\$ 165,703		



OPERATING BUDGET

Expenditures

Ambulance & Rescue Worksheet

West Grove Ambulance (412.10) (411.10)

	2013	2014	2015	2016	2017	2018	2019	2020
	46000	46269	48514	48203	50613	46965	49313	51779

Actual **46000** **46269** **48559** **48282** **47792**

Avondale Ambulance (412.20) (411.12)

	2013	2014	2015	2016	2017	2018	2019	2020
	44000	44000	46000	46000	50715	53251	55913	58709

Actual **46000** **46000** **46000** **50600** **50600**

S. Chester County Emergency Medical (412.30) (411.13)

	2013	2014	2015	2016	2017	2018	2019	2020
	46096	47104	49793	49793	50114	50082	52586	55215

Actual **46096** **47104** **47104** **49793** **50114**

	2013	2014	2015	2016	2017	2018	2019	2020
	136096	137373	144307	143996	151442	150298	157813	165703

Notes on 2017 Projected Actual

2017 YTD Total **\$ 148,506**

Code Enforcement

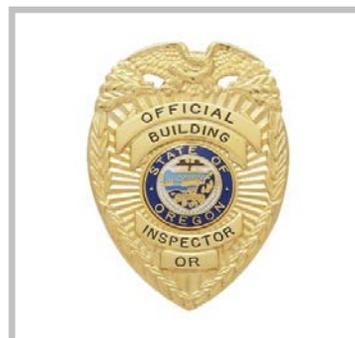
This expenditure includes compensation for the Code Officer's salary and the Code Office Administrative Assistant's salary. The 2018 budget proposes a full-time Code Enforcement Officer for building, zoning and enforcement efforts. In addition this expenditure provides for transportation and mileage; attendance at meetings and conferences; annual dues; and subscriptions for the Code Officer.

This expenditure also provides for the Code Officer's vehicle maintenance; supplies; cell phone; and uniforms.

The Uniform Construction Code (UCC) requires that for every building permit issued by the Township, the additional sum of \$4.00 be collected and sent to the DCED on a quarterly basis. This expenditure is a pass through of money and has no effect on the budget

Wages include salaries for Building Code Official and Code Department Administrative Assistant.

Year	Budget	Actual	% of Budget
2012	\$ 158,100	\$ 153,160	96.88%
2013	\$ 159,900	\$ 157,190	98.31%
2014	\$ 164,770	\$ 161,401	97.96%
2015	\$ 117,028	\$ 128,518	109.82%
2016	\$ 144,471	\$ 136,575	94.53%
2017	\$ 203,187	\$ 195,483	96.21%
2018	\$ 161,423	\$ -	0.00%
2019	\$ 155,170		
2020	\$ 157,971		



Code Enforcement Worksheet

Wages (413.10) (413.19)								
	2013	2014	2015	2016	2017	2018	2019	2020
	153000	157000	110600	138871	101686	137323	140070	142871
Actual	150781	158025	122160	132139	116983			
Supplies (413.22)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1500	1500	2000	1000	1000	1000	1000	1000
Actual	2243	995	0	981	304			
Communication - Portable (413.32)								
	2013	2014	2015	2016	2017	2018	2019	2020
	600	600	780	1200	1200	1200	1200	1200
Actual	590	712	1951	1331	317			
Gasoline (413.33) (413.23.1)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1700	1000	780	800	800	800	800	800
Actual	600	748	661	272	343			
Vehicle Service/Parts (413.37) (413.25.1)								
	2013	2014	2015	2016	2017	2018	2019	2020
	700	500	600	300	300	500	500	500
Actual	21	73	41	400	0			
3rd Party Code Contract (413.45)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	65000	10000	1000	1000
Actual	0	0	0	0	71239			
Meetings/Conferences/Dues/Training (413.46)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1500	3270	1500	1500	1500	2500	2500	2500
Actual	2243		2785	544	3148			
DCED Fees for UCC (413.53)								
	2013	2014	2015	2016	2017	2018	2019	2020
	900	900	768	800	600	600	600	600
Actual	712	848	920	908	608			
Unknown Initiatives (413.54)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	31101	7500	7500	7500
Actual	0	0	0	0	2541			
	2013	2014	2015	2016	2017	2018	2019	2020
	159900	164770	117028	144471	203187	161423	155170	157971

Notes on 2017 Projected Actual

2017 YTD Total **\$ 195,483**

Planning & Zoning

This expenditure provides for costs incurred during Conditional Use hearings and for the costs of Zoning Hearing Board proceedings. These costs include services for the court reporter, solicitor, other professional services such as and advertising.

The expenditure also provides compensation to the Zoning Hearing Board for their service to the Township.

In addition this expenditure provides for attendance at meetings and conferences; annual dues; subscriptions; and, training for the Zoning Hearing Board and Planning Commission members.

The Township has been working on Zoning Ordinance Amendments (\$10,000) and this expenditure is to complete this effort. A total of \$10,000 is also budgeted to begin work on updating selected portions of the Subdivision and Land Development Ordinance.

A small amount is also budgeted to assist with Chatham transportation planning efforts. (\$5,000).

Year	Budget	Actual	% of Budget
2012	\$ 53,750	\$ 14,798	27.53%
2013	\$ 69,250	\$ 28,463	41.10%
2014	\$ 63,750	\$ 69,062	108.33%
2015	\$ 47,890	\$ 49,414	103.18%
2016	\$ 34,125	\$ 42,685	125.08%
2017	\$ 33,625	\$ 43,746	130.10%
2018	\$ 33,625	\$ -	0.00%
2019	\$ 33,625		
2020	\$ 33,625		



OPERATING BUDGET Expenditures

Planning & Zoning Worksheet

Zoning Hearing Board (414.16) (414.12)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1250	250	250	525	525	525	525	525
Actual	500	900	950	0	1475			

ZHB Legal Services (414.49) (414.14)								
	2013	2014	2015	2016	2017	2018	2019	2020
	12000	12000	12000	15000	15000	15000	15000	15000
Actual	7540	27383	16332	16509	15290			

Professional Services (414.310) (414.32)								
	2013	2014	2015	2016	2017	2018	2019	2020
	50000	45000	28500	15000	15000	15000	15000	15000
Actual	18350	31275	28529	24349	23650			

Advertising ZHB & Conditional Use (414.34)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2000	2000	2520	1500	1000	1000	1000	1000
Actual	1109	3437	1621	784	1963			

Court Reporter - ZHB & Conditional Use (414.40) (414.13)								
	2013	2014	2015	2016	2017	2018	2019	2020
	3500	3500	3600	1600	1600	1600	1600	1600
Actual	940	5677	1861	942	1368			

Meetings/Conferences/Dues/Training (414.42) (414.46)								
	2013	2014	2015	2016	2017	2018	2019	2020
	500	1000	1020	500	500	500	500	500
Actual	25	390	121	100	0			

	2013	2014	2015	2016	2017	2018	2019	2020
	69250	63750	47890	34125	33625	33625	33625	33625

Notes on 2017 Projected Actual

2017 YTD Total \$ 43,746

Emergency Management

This expenditure provides for compensation, equipment and reimbursement of expenses to the Emergency Management Coordinator for annual services provided to the Township.

Year	Budget	Actual	% of Budget
2012	\$ 2,400	\$ 2,546	106.07%
2013	\$ 2,400	\$ 2,295	95.63%
2014	\$ 2,000	\$ 10,018	500.88%
2015	\$ 2,100	\$ 2,710	129.07%
2016	\$ 2,100	\$ 2,307	109.86%
2017	\$ 2,500	\$ 2,547	101.89%
2018	\$ 2,500	\$ -	0.00%
2019	\$ 2,500		
2020	\$ 2,500		



Emergency Management Worksheet

Emergency Management (415.10)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2400	2000	2100	2100	2500	2500	2500	2500
Actual	2295	10018	2710	2307	2547			

2013	2014	2015	2016	2017	2018	2019	2020
2400	2000	2100	2100	2500	2500	2500	2500

Notes on 2017 Projected Actual

2017 YTD Total \$ 2,547

Health & Human Services

This expenditure provides for annual animal control services within the Township.

The budget is based on the LaMancha 2018 contract fee of \$1,500 which includes ten dogs. However, if a dog is reclaimed by their owner, they are assessed a \$50 fee and the amount of dogs is reset back to where it was prior to the reclaimed dog being added.

Year	Budget	Actual	% of Budget
2012	\$ 500	\$ 715	143.00%
2013	\$ 500	\$ -	0.00%
2014	\$ 500	\$ -	0.00%
2015	\$ 500	\$ 750	150.00%
2016	\$ 800	\$ 800	100.00%
2017	\$ 800	\$ 1,500	187.50%
2018	\$ 1,500	\$ -	0.00%
2019	\$ 1,575	\$ -	
2020	\$ 1,575	\$ -	



Health & Human Services Worksheet

	Animal Control (422.10) (421.10)							
	2013	2014	2015	2016	2017	2018	2019	2020
	500	500	500	800	800	1500	1575	1654
Actual	0	0	750	800	1500			

2013	2014	2015	2016	2017	2018	2019	2020
500	500	500	800	800	1500	1575	1654

Notes on 2017 Projected Actual

2017 YTD Total **\$ 1,500**

Sanitation

This expenditure provides for Township recycling costs and hazardous waste costs for events hosted by the Chester County Department of Health so that residents may safely dispose of hazardous waste and recycling.

The cost for the County Hazardous Waste is calculated by taking the total number of housing units for all participating municipalities (as per the 2010 Census*). The township is then billed only for its number of housing units (2,404*) by taking the total amount due and pro-rating the proportionate share. The Township is invoiced twice per year. The County applies for grant monies to reimburse the Township one half of the incurred expenses each year.

Year	Budget	Actual	% of Budget
2012	\$ 25,600	\$ 187,237	731.40%
2013	\$ 10,000	\$ 3,064	30.64%
2014	\$ 8,000	\$ 3,438	42.98%
2015	\$ 3,700	\$ 4,233	114.40%
2016	\$ 3,500	\$ 3,277	93.62%
2017	\$ 3,500	\$ 3,432	98.05%
2018	\$ 3,500	\$ -	0.00%
2019	\$ 3,500		
2020	\$ 3,500		



OPERATING BUDGET

Expenditures

Sanitation Worksheet

Recycling (426.10) (426.01)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	2000	2100	2100	2100	2100	2100	2100
Actual	1761	2083	1957	1957	1954			

County Hazardous Waste (427.10) (426.36)								
	2013	2014	2015	2016	2017	2018	2019	2020
	6000	2000	1200	1200	1200	1200	1200	1200
Actual	1303	1355	1623	1320	1478			

Sewer & Water Wages (429.12)								
	2013	2014	2015	2016	2017	2018	2019	2020
	4000	4000	400	200	200	200	200	200
Actual	0	0	653	0	0			

	2013	2014	2015	2016	2017	2018	2019	2020
	10000	8000	3700	3500	3500	3500	3500	3500

Notes on 2017 Projected Actual

2017 YTD Total \$ 3,432

Public Works

This expenditure includes wages for the Public Works Department as well as providing for seminars & training; transportation & mileage; attendance at meetings and conferences; annual dues; and subscriptions.

This expenditure also provides for maintenance of vehicles and equipment; gasoline/diesel fuel; materials & supplies; small shop tools; and, all other general expenses.

In addition, this expenditure provides for PA One Call services; cell phones and telephones; uniforms; fire extinguishers; and, CDL Program and Testing.

Wages include all salaries and anticipated overtime (\$8,000) for Public Work Department Employees plus \$15,000 for part-time summer help (3 part-time employees @40 hours per week for 12 weeks.)

Year	Budget	Actual	% of Budget
2012	\$ 295,200	\$ 315,441	106.86%
2013	\$ 308,700	\$ 316,113	102.40%
2014	\$ 305,200	\$ 303,597	99.47%
2015	\$ 414,180	\$ 396,195	95.66%
2016	\$ 405,586	\$ 390,723	96.34%
2017	\$ 411,570	\$ 377,212	91.65%
2018	\$ 374,000	\$ -	0.00%
2019	\$ 381,206		
2020	\$ 388,556		



Public Works Worksheet

Wages (430.12)								
	2013	2014	2015	2016	2017	2018	2019	2020
	228000	230000	330000	315466	315000	310000	316200	322524
Actual	240470	231858	318022	330087	293059			
Materials & Supplies (430.21) (430.25)								
	2013	2014	2015	2016	2017	2018	2019	2020
	15000	15000	12000	20000	20000	9300	9486	9676
Actual	16446	11629	21906	12432	20062			
General Expense (430.24) (430.28)								
	2013	2014	2015	2016	2017	2018	2019	2020
	6000	6000	9600	10000	12000	8000	8160	8323
Actual	5766	5248	12494	8138	15225			
Maintenance(430.25) (430.22)								
	2013	2014	2015	2016	2017	2018	2019	2020
	5000	5000	3540	3500	5000	4000	4000	4000
Actual	4979	2693	3274	1163	3140			
Small Shop Tools (430.26)								
	2013	2014	2015	2016	2017	2018	2019	2020
	4000	5000	3960	8000	15000	5000	5100	5202
Actual	4445	3890	2835	4487	15502			
Uniforms (430.28) (430.44)								
	2013	2014	2015	2016	2017	2018	2019	2020
	6500	5000	3900	4000	4000	4000	4000	4000
Actual	6419	4039	3477	5580	1818			
PA One Call (430.31) (430.28.1)								
	2013	2014	2015	2016	2017	2018	2019	2020
	500	1000	840	750	500	400	400	400
Actual	1019	773	660	292	396			
Communication (430.32)								
	2013	2014	2015	2016	2017	2018	2019	2020
	5000	4000	5100	5100	5800	6000	6120	6242
Actual	4056	5044	6081	5638	6186			
Gasoline/Diesel Fuel (430.33) (430.23.1)								
	2013	2014	2015	2016	2017	2018	2019	2020
	35000	30000	42000	35000	30000	22000	22440	22889
Actual	31061	36686	25724	20372	18158			
Seminars, CDL & Training (430.46) (430.20)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2000	2000	1800	2000	2500	3500	3500	3500
Actual	65	795	967	1482	2242			
CDL Program & Testing (430.47) (430.92)								
	2013	2014	2015	2016	2017	2018	2019	2020
	500	1000	540	570	570	600	600	600
Actual	656	559	434	555	1425			
Fire Extinguishers (430.50) (430.45)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1200	1200	900	1200	1200	1200	1200	1200
Actual	731	384	322	498	0			
	2013	2014	2015	2016	2017	2018	2019	2020
	308700	305200	414180	405586	411570	374000	381206	388556

Notes on 2017 Projected Actual

2017 YTD Total \$ **377,212**

Snow Removal

This expenditure funds snow removal services for the Township which includes wages, salt & materials.

This expenditure also includes the Thistle Court Snow Removal Contract.

Year	Budget	Actual	% of Budget
2012	\$ 35,500	\$ 32,815	92.44%
2013	\$ 35,450	\$ 19,377	54.66%
2014	\$ 35,450	\$ 80,525	227.15%
2015	\$ 53,450	\$ 91,663	171.49%
2016	\$ 65,450	\$ 44,723	68.33%
2017	\$ 90,600	\$ 30,729	33.92%
2018	\$ 40,450	\$ -	0.00%
2019	\$ 91,050		
2020	\$ 91,662		



Snow Removal Worksheet

Wages - Snow (432.12) (432.24)

	2013	2014	2015	2016	2017	2018	2019	2020
	30000	30000	20000	30000	30000	30000	30600	31212
Actual	3388	15701	28383	25278	17531			

Salt & Materials (432.24) (432.22)

	2013	2014	2015	2016	2017	2018	2019	2020
	5000	5000	33000	35000	60000	10000	60000	60000
Actual	15541	63251	62833	18874	12750			

Snow removal Contract (432.45) (432.34)

	2013	2014	2015	2016	2017	2018	2019	2020
	450	450	450	450	600	450	450	450
Actual	448	1573	448	571	448			

	2013	2014	2015	2016	2017	2018	2019	2020
	35450	35450	53450	65450	90600	40450	91050	91662

Notes on 2017 Projected Actual

2017 YTD Total \$ 30,729

Signs

This expenditure funds the cost of replacement signs, sign posts, traffic light maintenance and electric costs.

Year	Budget	Actual	% of Budget
2012	\$ 6,000	\$ 11,422	190.37%
2013	\$ 8,600	\$ 7,578	88.11%
2014	\$ 11,000	\$ 10,174	92.49%
2015	\$ 8,000	\$ 9,718	121.48%
2016	\$ 12,500	\$ 14,453	115.62%
2017	\$ 15,000	\$ 17,449	116.33%
2018	\$ 18,000	\$ -	0.00%
2019	\$ 18,360		
2020	\$ 18,727		



OPERATING BUDGET E x p e n d i t u r e s

Signs Worksheet

Sign Materials (433.24) (433.20)								
	2013	2014	2015	2016	2017	2018	2019	2020
	7000	8000	6000	10000	12000	15000	15300	15606
Actual	5728	7736	7915	12329	15660			

Traffic Light Maintenance & Electric (433.36) (433.32)								
	2013	2014	2015	2016	2017	2018	2019	2020
	1600	3000	2000	2500	3000	3000	3060	3121
Actual	1850	2437	1803	2124	1789			

	2014	2015	2016	2017	2018	2019	2020
	8600	11000	8000	12500	15000	18000	18727

Notes on 2017 Projected Actual

2017 YTD Total \$ **17,449**

Street Lights

This expenditure funds the maintenance and electric costs for Township street lights.

Year	Budget	Actual	% of Budget
2012	\$ 1,000	\$ 5,152	515.23%
2013	\$ 5,000	\$ 4,933	98.66%
2014	\$ 5,800	\$ 4,075	70.26%
2015	\$ 4,200	\$ 6,035	143.68%
2016	\$ 6,000	\$ 4,757	79.28%
2017	\$ 6,000	\$ 4,580	76.34%
2018	\$ 6,500	\$ -	0.00%
2019	\$ 6,630		
2020	\$ 6,763		



Street Lights Worksheet

Maintenance & Electric (434.36) (434.31)								
	2013	2014	2015	2016	2017	2018	2019	2020
	5000	5800	4200	6000	6000	6500	6630	6763
Actual	4933	4075	6035	4757	4580			

2013	2014	2015	2016	2017	2018	2019	2020
5000	5800	4200	6000	6000	6500	6630	6763

Notes on 2017 Projected Actual

2017 YTD Total **\$ 4,580**

Machinery Repair

The expenditure includes the cost for parts and equipment used to maintain Township owned vehicles and equipment.

Year	Budget	Actual	% of Budget
2012	\$ 55,000	\$ 50,883	92.51%
2013	\$ 45,000	\$ 53,091	117.98%
2014	\$ 47,000	\$ 59,243	126.05%
2015	\$ 46,320	\$ 67,688	146.13%
2016	\$ 46,000	\$ 52,584	114.31%
2017	\$ 46,000	\$ 44,985	97.79%
2018	\$ 45,000	\$ -	0.00%
2019	\$ 45,000		
2020	\$ 45,000		



Machinery Repair Worksheet

Vehicle Parts (437.28) (437.32)

	2013	2014	2015	2016	2017	2018	2019	2020
	20000	20000	21000	22000	22000	22000	22000	22000
Actual	29037	28894	35959	28081	16552			

Equipment Parts (437.29) (437.321)

	2013	2014	2015	2016	2017	2018	2019	2020
	20000	22000	19800	17000	17000	17000	17000	17000
Actual	18992	19520	24382	15256	19023			

Small Equipment Parts (437.26) (437.322)

	2013	2014	2015	2016	2017	2018	2019	2020
	5000	5000	5520	7000	7000	6000	6000	6000
Actual	5062	10829	7347	9246	9410			

	2013	2014	2015	2016	2017	2018	2019	2020
	45000	47000	46320	46000	46000	45000	45000	45000

Notes on 2017 Projected Actual

2017 YTD Total \$ **44,985**

Road Maintenance

This expenditure provides for the maintenance of public roads which includes materials and the rental equipment and equipment purchases.

In 2016 the Township purchased two vehicles, a Mack Truck and a D-5500 Dump Truck. In addition, in 2016 the Township purchased a Kubota FRT Mower.

In 2017 the Township purchased a Dodge Ram 3500 for \$50,355 to replace a similar 2006 vehicle.

The 2018 budget shows zero dollars as the equipment replacement funds will be expended from the Equipment Replacement Fund.

Year	Budget	Actual	% of Budget
2012	\$ 125,000	\$ 154,588	123.67%
2013	\$ 86,000	\$ 236,118	274.56%
2014	\$ 136,000	\$ 134,037	98.56%
2015	\$ 137,100	\$ 139,365	101.65%
2016	\$ 160,100	\$ 109,671	68.50%
2017	\$ 80,000	\$ 38,681	48.35%
2018	\$ 77,000	\$ -	0.00%
2019	\$ 80,750		
2020	\$ 84,688		



Road Maintenance Worksheet

Road Maintenance Material (438.25) (438.15)								
	2013	2014	2015	2016	2017	2018	2019	2020
	50000	50000	51000	75000	75000	75000	78750	82688
Actual	52075	41553	68081	55358	38681			

Equipment Rental (438.38)								
	2013	2014	2015	2016	2017	2018	2019	2020
	5000	5000	5100	5100	5000	2000	2000	2000
Actual	3056	4939	6315	277	0			

Contract & Extra Hire (438.45)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	150123	0	0	0	0	0	0	0

Equipment Purchase (438.74)								
	2013	2014	2015	2016	2017	2018	2019	2020
	31000	81000	81000	80000	0	0	0	0
Actual	30863	87545	64969	54036	0			

	2014	2015	2016	2017	2018	2019	2020
86000	136000	137100	160100	80000	77000	80750	84688

Notes on 2017 Projected Actual

2017 YTD Total **\$ 38,681**

Bridge Repair

This expenditure funds the costs of major bridge repairs in the Township.

To fund these projects, the 2013 and 2014 EIT tax was increased to 1.25% (which was an increase of 0.50%). As promised by the Board of Supervisors, beginning in 2015 the EIT tax was decreased back to 0.75%.

The 2018 Budget reflects anticipated costs for Hilton Road bridge repair.

As of 2017, all other bridges within the Township are in good standing.

Year	Budget	Actual	% of Budget
2013	\$ -	\$ 743,817	743817.00%
2014	\$ 170,000	\$ 423,549	249.15%
2015	\$ 574,000	\$ 551,095	96.01%
2016	\$ 178,000	\$ 267,219	150.12%
2017	\$ 15,000	\$ -	0.00%
2018	\$ -	\$ -	
2019	\$ -	\$ -	
2020	\$ -	\$ -	



Bridge Repair Worksheet

Bridge - Materials (438.245) (438.15)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	40000	226000	3000	0	0	0	0
Actual	60256	125255	199022	255253				

Bridge - Inspections (438.31) (438.75)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	15000	15000	0	0	0
Actual	150123	0	0	0				

Bridge -Equipment Rental (438.384) (440.063)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	30000	8000	0	0	0	0	0
Actual	1515	3513	8632	0				

Bridge - Contracting (438.61) (440.062)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	100000	323000	140000	0	0	0	0
Actual	518066	276070	291770	0				

Bridge - Engineering (438.66) (440.061)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	17000	20000	0	0	0	0
Actual	13857	18711	51671	11966				

	2013	2014	2015	2016	2017	2018	2019	2020
	0	170000	574000	178000	15000	0	0	0

Notes on 2017 Projected Actual

2017 YTD Total \$ -

This expenditure provides for contract paving of Township owned roadways as part of the annual Road Program.

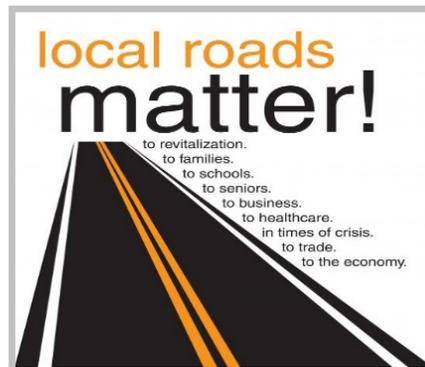
Scheduled road construction for 2018 is as follows:

- **Greenfield Lane:** remove grass island, leveling & overlay (\$40,761.00).
- **Schoolhouse Road (from State to Township Line):** base repair, leveling & overlay (\$356,120.00).
- **Paschall Mill Road:** base repair, line, leveling & overlay (\$142,810.00).
- **Sullivan Station:** limited base repair & overlay (\$72,002.00).
- **Prange Road:** double chip & fog seal (\$16,500.00).
- **Roseanne Lane:** double chip & fog seal (\$19,602.00).

The total cost for these projects amounts to \$647,795.00. The 2018 budget assumes \$327,945.00 from the General Fund. The balance will be taken from the Liquid Fuel Fund (\$294,850.00) and SECCRA Road Improvement Fund (\$25,000.00).

Road Reconstruction

Year	Budget	Actual	% of Budget
2012	\$ 146,400	\$ 206,489	141.04%
2013	\$ 110,000	\$ 110,162	100.15%
2014	\$ 101,000	\$ 181,425	179.63%
2015	\$ 89,934	\$ 643,470	715.49%
2016	\$ 320,000	\$ 317,403	99.19%
2017	\$ 335,000	\$ 341,963	102.08%
2018	\$ 327,945	\$ -	0.00%
2019	\$ 335,000		
2020	\$ 350,000		



Road Reconstruction Worksheet

Contract Paving (439.45)								
	2013	2014	2015	2016	2017	2018	2019	2020
	110000	101000	89934	320000	335000	327945	335000	350000
Actual	110162	181425	643470	317403	341963			

	2013	2014	2015	2016	2017	2018	2019	2020
	110000	101000	89934	320000	335000	327945	335000	350000

Notes on 2017 Projected Actual

2017 YTD Total **\$ 341,963**

Culture & Recreation

This department provides for a variety of services, most notably the overall maintenance of Goddard Park. Maintenance includes grass trimming and weed control, tree pruning, mulching, trail repair and the upkeep of play equipment.

Also included are wages for park services provided by our Public Works Department.

This expenditure includes the quarterly contributions to the Avon Grove Library.

In addition, this department funds activities of the Parks & Recreation Board, Environmental Advisory Council, Open Space Committee and historical preservation.

Parks & Recreation Board expenses are as follows: \$2,500 for purchase of volunteer recruitment materials; \$2,500 for consultant fees associated with trails and other P&R Board responsibilities; and \$500 to host the annual Arbor Day event at Goddard Park.

Open Space Committee expenses are as follows: \$8,800 for consultant fees (i.e., David Sweet); \$500 for the development of a landowner brochure; and, \$250 for copying, mileage, publications, etc.

Year	Budget	Actual	% of Budget
2012	\$ 125,500	\$ 132,299	105.42%
2013	\$ 81,900	\$ 78,294	95.60%
2014	\$ 86,900	\$ 407,847	469.33%
2015	\$ 111,550	\$ 153,079	137.23%
2016	\$ 115,000	\$ 124,825	108.54%
2017	\$ 138,236	\$ 79,854	57.77%
2018	\$ 142,930	\$ -	0.00%
2019	\$ 158,061		
2020	\$ 161,368		



Culture & Recreation Worksheet

	Park Wages (454.12) (454.15)							
	2013	2014	2015	2016	2017	2018	2019	2020
	20000	13000	29650	22000	30000	25000	25500	26010
Actual	5573	25067	24027	32417	25415			
	Park & Recreation Board (454.24) (454.10)							
	2013	2014	2015	2016	2017	2018	2019	2020
	10000	6000	4400	5500	5500	5500	5500	5500
Actual	6480	4127	2125	2442	232			
	Environmental (454.31) (454.13)							
	2013	2014	2015	2016	2017	2018	2019	2020
	500	1000	1200	15000	10000	10000	12000	12000
Actual	500	0	14398	7861	5371			
	Park Maintenance (454.37) (454.45)							
	2013	2014	2015	2016	2017	2018	2019	2020
	11000	12000	21000	22000	22000	10000	11000	12100
Actual	6444	317218	57498	21795	10350			
	Trail Maintenance (454.45) (454.12)							
	2013	2014	2015	2016	2017	2018	2019	2020
	0	3000	3400	0	5000	5000	5000	5000
Actual	2196	6771	2745	16185	3165			
	Land/Easement Acquisition (454.71) (454.11)							
	2013	2014	2015	2016	2017	2018	2019	2020
	10500	6000	6000	6000	20000	20000	20000	20000
Actual	8535	7429	11762	12237	2500			
	Parks Capital Equipment (454.74)							
	2013	2014	2015	2016	2017	2018	2019	2020
	0	15000	15000	0	0	0	10000	10000
Actual	0	0	4352	0	1921			
	Library Contribution (456.52)							
	2013	2014	2015	2016	2017	2018	2019	2020
	29900	30900	30900	30900	32136	40780	42411	44108
Actual	29900	30900	30900	30900	30900			
	Historical Commission (459.10) (453.10)							
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	2100	2100	2100	2100	2100
Actual	0	0	0	0	0			
	Community Day (459.20)							
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	15000	15000	15000
Actual	0	0	0	0	0			
	Open Space Committee (461.10)							
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	11500	11500	9550	9550	9550
Actual	0	0	0	0	0			
	2013	2014	2015	2016	2017	2018	2019	2020
	81900	86900	111550	115000	138236	142930	158061	161368

Notes on 2017 Projected Actual

2017 YTD Total \$ 79,854

Debt Activity

This expenditure is for interest debt paid on two notes the Township has with Wells Fargo for the Township Building.

These expenditures are calculated by using the Estimated Debt Service Schedule of Payments.

This expenditure also provided for the financing of the new maintenance facility, salt shed and generators. The 2015 Note payments for those projects began in 2017.

All budgeted numbers are per the estimated debt service payment scheduled as provided by Del Val.

Year	Budget	Actual	% of Budget
2012	\$ 41,800	\$ 38,336	91.71%
2013	\$ 43,000	\$ 37,970	88.30%
2014	\$ 51,000	\$ 37,978	74.47%
2015	\$ 46,020	\$ 47,350	102.89%
2016	\$ 141,513	\$ 154,245	109.00%
2017	\$ 243,159	\$ 238,957	98.27%
2018	\$ 243,866	\$ -	0.00%
2019	\$ 245,457		
2020	\$ 246,905		



Debt Activity Worksheet

Debt Service (471.10)								
1999 Note	2013	2014	2015	2016	2017	2018	2019	2020
	12000	20000	20000	20000	21000	22000	23000	24000
Actual	17000	18000	18000	20000	21000			
2011 Note	2013	2014	2015	2016	2017	2018	2019	2020
	1000	1000	1000	1000	1000	1000	1000	1000
Actual	1000	1000	1000	1000	1000			
2015 Note	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	91000	93000	96000	99000
Actual	0	0	0	0	91000			
Debt Interest (472.10) (471.20)								
1999 Note	2013	2014	2015	2016	2017	2018	2019	2020
	30000	30000	25020	14300	13300	12250	11150	10000
Actual	19970	18978	28350	18370	13300			
2011 Note	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	3546	4859	6164	7459	8745
Actual	0	0	0	2875	4470			
2015 Note	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	102667	112000	109452	106848	104160
Actual	0	0	0	112000	111575			
	2013	2014	2015	2016	2017	2018	2019	2020
	43000	51000	46020	141513	243159	243866	245457	246905

Notes on 2017 Projected Actual

2017 YTD Total \$ 238,957

Employer Paid Benefits

This expenditure includes employer pension contributions; social security (6.2%), Medicare (1.45%) and payroll expenses for processing and direct deposits.

The 2018 Minimal Municipal Obligation pension contribution was calculated to be \$67,747.00. There is an unfunded pension liability of \$44,525.00 which is not included in the 2018 Budget.

To arrive at the annual MMO amount we took the year-to-date earnings of all eligible employees and then added the remaining 9 bi-weekly payroll amounts for each individual based on their earnings and applied them to the plan they are enrolled in.

Year	Budget	Actual	% of Budget
2012	\$ 156,914	\$ 157,552	100.41%
2013	\$ 185,172	\$ 140,122	75.67%
2014	\$ 177,025	\$ 143,492	81.06%
2015	\$ 167,481	\$ 161,886	96.66%
2016	\$ 155,586	\$ 159,021	102.21%
2017	\$ 145,286	\$ 147,610	101.60%
2018	\$ 125,747	\$ -	0.00%
2019	\$ 126,747		
2020	\$ 131,047		



Employer Paid Benefits Worksheet

Employer Social Security (481.10)

	2013	2014	2015	2016	2017	2018	2019	2020
	67000	70000	50000	45460	43000	43000	43000	46000

Actual 45191 46793 47610 48075 45705

Employer Medicare (481.20)

	2013	2014	2015	2016	2017	2018	2019	2020
	16000	18000	12000	10632	11000	12000	13000	14300

Actual 10569 10944 11135 11243 10689

Pension MMO (483.30) (481.30)

	2013	2014	2015	2016	2017	2018	2019	2020
	99017	85000	100531	96995	88286	67747	67747	67747

Actual 82932 83535 100658 96995 87686

Direct Deposit Costs (481.40)

	2013	2014	2015	2016	2017	2018	2019	2020
	155	25	2400	0	500	0	0	0

Actual 0 0 0 0 0 0 0

Payroll Expenses (481.50)

	2013	2014	2015	2016	2017	2018	2019	2020
	3000	4000	2550	2500	2500	3000	3000	3000

Actual 1431 2220 2483 2708 3530

	2013	2014	2015	2016	2017	2018	2019	2020
	185172	177025	167481	155586	145286	125747	126747	131047

Notes on 2017 Projected Actual

2017 YTD Total **\$ 147,610**

Unemployment

The PSATS Unemployment Compensation Group Trust Fund was established in 1981 for townships of the second class. The Fund operates on the “reimbursement-of-costs” basis. The quarterly contributions that participating townships pay into the program are invested. These invested contributions are used to pay any unemployment compensation charges the participating townships incur for current or former employees.

When your township is a member of the PSATS Unemployment Compensation Group Trust Fund, your employees or former employees will contact the local U.C. Service Center for your area. The local U.C. Service Center determines the eligibility for unemployment compensation benefits under the PA U.C. Law and the weekly amount they will receive. The PSATS Unemployment Compensation Group Trust Fund receives from the Office of Unemployment Compensation Tax Services a monthly statement of unemployment compensation charges known as a (UC-150), "Notice of Amount Due for Compensation Paid," and, in turn, reimburses the PA U.C. Fund dollar-for-dollar for all unemployment compensation charges.

The contribution rates for the PSATS Unemployment Compensation Group Trust Fund are based on the experience modification formula (*claims to contributions*) for the preceding three years, excluding the current year. Beginning in 2010, new members enrolling have a contribution rate set 10% lower than the state rate that would otherwise be applicable to the enrollee. New member contribution rates shall be adjusted in accordance with the then applicable rate schedule after three years participation in the Trust, subject to earlier adjustment, if during the first three years participation the enrollee’s claims to contribution ratio rises above 150%.

Year	Budget	Actual	% of Budget
2012	\$ 27,500	\$ 1,966	7.15%
2013	\$ 2,900	\$ 1,178	40.61%
2014	\$ 2,900	\$ 1,858	64.07%
2015	\$ 10,500	\$ 7,684	73.19%
2016	\$ 10,500	\$ 7,997	76.17%
2017	\$ 10,000	\$ 11,813	118.13%
2018	\$ 10,500	\$ -	0.00%
2019	\$ 11,000		
2020	\$ 10,000		



OPERATING BUDGET E x p e n d i t u r e s

Unemployment Worksheet

Unemployment Benefits - Premium (481.30) (485.16)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2900	2900	10500	10500	10000	10500	11000	10000
Actual	1178	1858	7684	7997	11813			

	2013	2014	2015	2016	2017	2018	2019	2020
	2900	2900	10500	10500	10000	10500	11000	10000

Notes on 2017 Projected Actual

2017 YTD Total \$ 11,813

Insurance

The expenditure covers the Township's Workers Compensation Policy. This policy covers all employees in the event of a work related injury as required by the Department of Labor & Industry.

In 2014 the Township changed its insurance carrier to Selective Insurance (Francis J. Hall, Broker) at considerable savings.

The general commercial insurance policy includes liability coverage for all Township owned property; equipment; buildings; etc.

In addition, this expenditure includes the following insurance coverage: (1) Automobile Policy which coverage all Township Owned vehicles; (2) Inland Marine Policy; (3) Umbrella Insurance Policy; (4) Public Officials Liability Policy which guards against errors and omissions made by Township officials; and (5) Golf Course.

Year	Budget	Actual	% of Budget
2012	\$ 421,000	\$ 50,084	11.90%
2013	\$ 97,700	\$ 98,618	100.94%
2014	\$ 114,000	\$ 102,216	89.66%
2015	\$ 99,800	\$ 68,723	68.86%
2016	\$ 79,997	\$ 99,868	124.84%
2017	\$ 129,647	\$ 104,735	80.78%
2018	\$ 145,805	\$ -	0.00%
2019	\$ 147,309		
2020	\$ 148,843		



OPERATING BUDGET Expenditures

Insurance Worksheet

Workers Compensation (484.10) (486.45)

	2013	2014	2015	2016	2017	2018	2019	2020
	27600	34000	23200	20000	30679	40000	40000	40000
Actual	22337	26713	13841	32893	39500			

General Liability (486.10) (486.36)

	2013	2014	2015	2016	2017	2018	2019	2020
	44600	53500	45000	38397	68368	75205	76709	78243
Actual	40199	43587	34908	48096	35180			

Property Insurance (486.20) (409.35)

	2013	2014	2015	2016	2017	2018	2019	2020
	25500	26500	16000	16000	25000	25000	25000	25000
Actual	17416	15580	14702	18880	21909	0	0	0

Automobile Insurance (486.30)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0				
Actual	0	0	0	0				

Public Officials Insurance (486.40)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0				
Actual	0	0	0	0				

Umbrella Insurance (486.70)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0				
Actual	0	0	0	0				

Golf Course (486.80) (452.12)

	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	15600	5600	5600	5600	5600	5600
Actual	18666	16335	5274	988	8147			

	2013	2014	2015	2016	2017	2018	2019	2020
	97700	114000	99800	79997	129647	145805	147309	148843

Notes on 2017 Projected Actual

2017 YTD Total **\$ 104,735**

Employee Benefits

This expenditure provides for employee healthcare, dental, short term disability policy and life insurance policies.

The 2018 - 2020 budget assumes a 15% annual increase from the projected 2017 year end amount of \$258,397. This includes the addition of two new employees who were hired in 2017.

Likewise the budget assumes 6% annual increase for dental, life and disability coverage based on the year-end projections.

Year	Budget	Actual	% of Budget
2012	\$ 409,000	\$ 328,956	80.43%
2013	\$ 289,000	\$ 188,355	65.17%
2014	\$ 249,400	\$ 258,170	103.52%
2015	\$ 284,160	\$ 256,729	90.35%
2016	\$ 279,416	\$ 230,431	82.47%
2017	\$ 230,903	\$ 286,968	124.28%
2018	\$ 317,752	\$ -	0.00%
2019	\$ 363,561		
2020	\$ 416,130		



Employee Benefits Worksheet

Employee Healthcare (487.01) (486.15)

	2013	2014	2015	2016	2017	2018	2019	2020
	256000	226400	262920	259268	212517	297157	341731	392991

Actual	167582	237758	237153	212715	266991			
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Employee Dental (487.20) (486.16)

	2013	2014	2015	2016	2017	2018	2019	2020
	17000	12000	11640	10919	9086	10736	11381	12063

Actual	11327	11228	10588	9650	9937			
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Disability & Life (487.30) (486.40)

	2013	2014	2015	2016	2017	2018	2019	2020
	16000	11000	9600	9229	9300	9858	10449	11076

Actual	9447	9184	8988	8066	10041			
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	2013	2014	2015	2016	2017	2018	2019	2020
	289000	249400	284160	279416	230903	317752	363561	416130

Notes on 2017 Projected Actual

2017 YTD Total **\$ 286,968**

Refunds & Miscellaneous Expenditures

The expenditure includes all other expenses not included in another expenditure line item.

This receipt also includes Key Deposits for meeting room rentals, which are refunded when the key is returned. Accordingly, this line item is a pass-through and has no impact on the budget.

The budget anticipates miscellaneous receipts and refunds will remain constant throughout the upcoming four years.

Year	Budget	Actual	% of Budget
2012	\$ -	\$ 2,240	2240.00%
2013	\$ -	\$ 6,361	6360.67%
2014	\$ 3,000	\$ 60,492	2016.40%
2015	\$ 14,100	\$ 19,125	135.64%
2016	\$ 20,300	\$ 17,291	85.18%
2017	\$ 20,450	\$ 15,984	78.16%
2018	\$ 16,950	\$ -	0.00%
2019	\$ 16,950		
2020	\$ 16,950		



Refunds & Miscellaneous Expenditures Worksheet

Miscellaneous Expenditures (489.00) (499.00)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	3000	5100	3500	3500	0	0	0
Actual	2788	9402	1988	1735	400			

Refund Current Year (489.10) (491.03)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	6000	15000	15000	15000	15000	15000
Actual	173	11989	14655	14925	14925			

Refund Current Year Building Permit (489.20) (491.07)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	900	100	100	100	100	100
Actual	2040	0	30	90	66			

Meeting Room Key Deposit (489.30) (499.01)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	150	150	150	150
Actual	0	0	971	157	0			

Refund Prior Year (491.10)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	1200	200	200	200	200	200
Actual	1360	39101	57	192	0			

Refund Prior Year Building Permit (491.20) (491.05)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	900	1500	1500	1500	1500	1500
Actual	0	0	1424	192	593			

	2013	2014	2015	2016	2017	2018	2019	2020
	0	3000	14100	20300	20450	16950	16950	16950

Notes on 2017 Projected Actual

2017 YTD Total \$ **15,984**

Interfund Transfers

The expenditure includes transfers from the general fund into other Township funds.

The Chatham Light Fund transfer is done on a monthly basis and the amount is dictated by the Chatham Light Tax Assessment which is collected by the elected Tax Collector. The Chatham Lighting District is taxed at \$0.30 per linear foot of the property frontage. In addition the Township transfers \$2,500 to the Chatham Light Fund to meet the annual electric costs.

Other transfers made are for road improvements which is provided for by SECCRA at the rate of \$25,000 annually. The Township transfers \$80,000 annual to the Equipment Replacement Fund. The 2018 budget shows a transfer of \$120,000 due to the purchase of an additional piece of equipment in 2017.

This expenditure also includes an annual transfer to the Inniscrone Golf Course Operating Fund.

Year	Budget	Actual	% of Budget
2012	\$ 154,336	\$ 97,000	62.85%
2013	\$ 71,000	\$ 192,551	271.20%
2014	\$ 127,000	\$ 1,895,904	1492.84%
2015	\$ 416,769	\$ 145,604	34.94%
2016	\$ 182,000	\$ 110,506	60.72%
2017	\$ 153,500	\$ 317,159	206.62%
2018	\$ 168,500	\$ -	0.00%
2019	\$ 128,500		
2020	\$ 128,500		



Interfund Transfers Worksheet

Transfer to Recreation Fund (492.02)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2000	0	10000	11000	1000	1000	1000	1000
Actual	16511	0	0	0	0			
Transfer to Chatham Light Fund (492.04)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	2000	2190	3000	2500	2500	2500	2500
Actual	3966	4113	5164	5145	4298			
Transfer to Capital Improvement Reserve Fund (492.30)								
	2013	2014	2015	2016	2017	2018	2019	2020
	20000	20000	279579	20000	0	0	0	0
Actual	0	1661015	0	0	0			
Transfer to Road Improvement Fund (492.33)								
	2013	2014	2015	2016	2017	2018	2019	2020
	25000	25000	25000	25000	25000	25000	25000	25000
Actual	25000	91383	25000	25000	25000			
Transfer to Liquid Fuel Fund (492.35)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2000	0	10000	10000	10000	10000	10000	10000
Actual	16511	0	0	361	0			
Transfer to Equipment Replacement Fund (492.37)								
	2013	2014	2015	2016	2017	2018	2019	2020
	20000	80000	80000	80000	80000	120000	80000	80000
Actual	80000	80002	80000	80000	80006			
Transfer to Ashland Woods Fund (492.42)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	18972	0	0	0			
Transfer to Golf Course Fund (492.50)								
	2013	2014	2015	2016	2017	2018	2019	2020
	2000	0	10000	33000	35000	10000	10000	10000
Actual	50564	40420	35440	0	35000			
Transfer to Overflow Fund (492.52)								
	2013	2014	2015	2016	2017	2018	2019	2020
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	175000			
	2013	2014	2015	2016	2017	2018	2019	2020
	71000	127000	416769	182000	153500	168500	128500	128500

Notes on 2017 Projected Actual

2017 YTD Total **\$ 144,304**

OPERATING BUDGET

Receipt Totals

	<i>As of</i> 12/31/2012 <i>Actual</i>	<i>As of</i> 12/31/2013 <i>Actual</i>	<i>As of</i> 12/31/2014 <i>Actual</i>	<i>As of</i> 12/31/2015 <i>Actual</i>	<i>As of</i> 12/31/2016 <i>Actual</i>	<i>As of</i> 12/31/2017 <i>Actual</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Budgeted</i>
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Real Estate Tax	\$ 585,436	\$ 589,037	\$ 624,302	\$ 649,539	\$ 637,922	\$ 631,272	\$ 627,500	\$ 628,500	\$ 628,500
Real Estate Transfer Tax	\$ 280,737	\$ 332,364	\$ 233,561	\$ 252,980	\$ 179,101	\$ 212,416	\$ 185,000	\$ 186,850	\$ 188,719
Earned Income Tax	\$ 948,173	\$ 1,591,111	\$ 2,124,091	\$ 1,608,643	\$ 1,218,390	\$ 1,254,551	\$ 1,312,500	\$ 1,338,750	\$ 1,365,525
Business Licenses & Inspections	\$ 1,590	\$ 1,640	\$ 1,640	\$ 1,815	\$ 1,890	\$ 1,390	\$ 1,540	\$ 1,540	\$ 1,540
Cable TV Franchise Fees	\$ 119,201	\$ 133,936	\$ 147,822	\$ 161,240	\$ 161,833	\$ 165,760	\$ 166,273	\$ 172,924	\$ 179,841
Non-Business Permits	\$ 5,785	\$ 5,450	\$ 3,050	\$ 2,450	\$ 2,130	\$ 2,665	\$ 2,550	\$ 2,550	\$ 2,550
Fines	\$ 17,785	\$ 6,033	\$ 5,468	\$ 5,374	\$ 11,048	\$ 7,319	\$ 9,725	\$ 9,831	\$ 9,939
Interest	\$ 5,731	\$ 2,520	\$ 785	\$ 1,356	\$ 3,438	\$ 8,765	\$ 7,500	\$ 7,575	\$ 7,651
Intergovernmental Reimbursements	\$ 10,315	\$ 180,818	\$ 11,730	\$ 9,456	\$ 30,273	\$ 2,579	\$ 2,700	\$ 2,700	\$ 2,700
Grants	\$ 14,600	\$ 45,208	\$ 15,997	\$ 351,678	\$ 66,187	\$ 660	\$ 12,500	\$ 12,500	\$ 12,500
PURTA Utility Tax	\$ 2,198	\$ 2,309	\$ 3,184	\$ 3,472	\$ 2,781	\$ 2,092	\$ 2,092	\$ 2,781	\$ 2,781
Alcoholic Beverage License	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
State Pension Funding	\$ 46,489	\$ 62,150	\$ 46,472	\$ 47,050	\$ 52,496	\$ 45,883	\$ 45,883	\$ 45,883	\$ 45,883
Volunteer Fire Relief Funds	\$ 54,508	\$ 62,220	\$ 60,403	\$ 58,460	\$ 59,091	\$ 55,597	\$ 55,597	\$ 55,597	\$ 55,597
Charge for Township Services	\$ 30,971	\$ 32,369	\$ 21,003	\$ 24,657	\$ 16,301	\$ 18,728	\$ 19,025	\$ 19,025	\$ 19,075
Building & Zoning Permits	\$ 314,380	\$ 242,526	\$ 154,226	\$ 134,130	\$ 100,188	\$ 177,779	\$ 190,700	\$ 190,900	\$ 190,200
SECCRA	\$ 401,074	\$ 419,809	\$ 637,487	\$ 459,094	\$ 475,225	\$ 487,162	\$ 470,000	\$ 474,700	\$ 479,447
Misc. Receipts & Revenues	\$ 2,421	\$ 219,977	\$ 68,649	\$ 10,339	\$ 17,042	\$ 17,782	\$ 2,500	\$ 2,500	\$ 2,500
Interfund Transfers	\$ 155,342	\$ 34,580	\$ 129,316	\$ 740,968	\$ 6,776	\$ 115	\$ 259,175	\$ 259,176	\$ 317,487
REVENUE TOTALS	\$2,997,139	\$3,964,456	\$4,289,585	\$4,523,100	\$3,042,511	\$3,092,914	\$3,373,159	\$ 3,414,681	\$ 3,512,833

OPERATING BUDGET

Expenditure Totals

	<i>As of</i> 12/31/2012 Actual	<i>As of</i> 12/31/2013 Actual	<i>As of</i> 12/31/2014 Actual	<i>As of</i> 12/31/2015 Actual	<i>As of</i> 12/31/2016 Actual	<i>As of</i> 12/31/2017 Actual	Budgeted	Budgeted	Budgeted
	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	\$ 18,946	\$ 15,022	\$ 15,159	\$ 14,858	\$ 13,058	\$ 14,448	\$ 15,500	\$ 15,500	\$ 15,500
Township Manager	\$ 186,945	\$ 105,500	\$ 111,960	\$ 113,041	\$ 114,956	\$ 150,255	\$ 144,975	\$ 147,786	\$ 150,652
Financial Administration	\$ 77,277	\$ 86,680	\$ 81,042	\$ 92,348	\$ 92,795	\$ 93,842	\$ 99,175	\$ 94,619	\$ 94,619
Tax Collection	\$ 9,287	\$ 9,409	\$ 11,463	\$ 12,851	\$ 12,596	\$ 10,463	\$ 12,350	\$ 12,476	\$ 12,604
Legal Services	\$ 200,892	\$ 44,678	\$ 118,737	\$ 64,619	\$ 44,987	\$ 55,680	\$ 62,235	\$ 95,000	\$ 95,000
Secretary/Receptionist	\$ 146,021	\$ 146,861	\$ 140,738	\$ 77,939	\$ 57,328	\$ 75,318	\$ 86,783	\$ 86,533	\$ 86,533
Office Administration	\$ 70,623	\$ 50,983	\$ 57,539	\$ 83,439	\$ 61,641	\$ 79,983	\$ 85,709	\$ 80,592	\$ 81,516
Engineering	\$ 394,148	\$ 20,907	\$ 90,020	\$ 40,778	\$ 48,939	\$ 68,795	\$ 66,000	\$ 76,000	\$ 76,000
Government Buildings	\$ 80,089	\$ 43,384	\$ 40,850	\$ 36,160	\$ 33,594	\$ 38,669	\$ 45,361	\$ 40,520	\$ 40,722
Fire	\$ 273,775	\$ 196,340	\$ 194,744	\$ 241,731	\$ 260,203	\$ 252,869	\$ 341,281	\$ 347,706	\$ 354,650
Ambulance & Rescue	\$ 137,000	\$ 138,096	\$ 139,373	\$ 141,663	\$ 148,675	\$ 148,506	\$ 150,298	\$ 157,813	\$ 165,703
Code Enforcement	\$ 153,160	\$ 157,190	\$ 161,401	\$ 128,518	\$ 136,575	\$ 195,483	\$ 161,423	\$ 155,170	\$ 157,971
Planning & Zoning	\$ 14,798	\$ 28,463	\$ 69,062	\$ 49,414	\$ 42,685	\$ 43,746	\$ 33,625	\$ 33,625	\$ 33,625
Emergency Management	\$ 2,546	\$ 2,295	\$ 10,018	\$ 2,710	\$ 2,307	\$ 2,547	\$ 2,500	\$ 2,500	\$ 2,500
Health & Human Services	\$ 715	\$ -	\$ -	\$ 750	\$ 800	\$ 1,500	\$ 1,500	\$ 1,575	\$ 1,575
Sanitation	\$ 187,237	\$ 3,064	\$ 3,438	\$ 4,233	\$ 3,277	\$ 3,432	\$ 3,500	\$ 3,500	\$ 3,500
Public Works Department	\$ 315,441	\$ 316,113	\$ 303,597	\$ 396,195	\$ 390,723	\$ 377,212	\$ 374,000	\$ 381,206	\$ 388,556
Snow Removal	\$ 32,815	\$ 19,377	\$ 80,525	\$ 91,663	\$ 44,723	\$ 30,729	\$ 40,450	\$ 91,050	\$ 91,662
Traffic Control	\$ 11,422	\$ 7,578	\$ 10,174	\$ 9,718	\$ 14,453	\$ 17,449	\$ 18,000	\$ 18,360	\$ 18,727
Street Lights	\$ 5,152	\$ 4,933	\$ 4,075	\$ 6,035	\$ 4,757	\$ 4,580	\$ 6,500	\$ 6,630	\$ 6,763
Machinery Repair	\$ 50,883	\$ 53,091	\$ 59,243	\$ 67,688	\$ 52,584	\$ 44,985	\$ 45,000	\$ 45,000	\$ 45,000
Road Maintenance	\$ 154,588	\$ 236,118	\$ 134,037	\$ 139,365	\$ 109,671	\$ 38,681	\$ 77,000	\$ 80,750	\$ 84,688
Bridge Repair	\$ -	\$ 743,817	\$ 423,549	\$ 551,095	\$ 267,219	\$ -	\$ -	\$ -	\$ -
Road Reconstruction	\$ 206,489	\$ 110,162	\$ 181,425	\$ 643,470	\$ 317,403	\$ 341,963	\$ 327,945	\$ 335,000	\$ 350,000
Culture & Recreation	\$ 132,299	\$ 78,294	\$ 407,847	\$ 153,079	\$ 124,825	\$ 79,854	\$ 142,930	\$ 158,061	\$ 161,368
Debt Activity	\$ 38,336	\$ 37,970	\$ 37,978	\$ 47,350	\$ 154,245	\$ 238,957	\$ 243,866	\$ 245,457	\$ 246,905
Employer Paid Benefits	\$ 157,552	\$ 140,122	\$ 143,492	\$ 161,886	\$ 159,021	\$ 147,610	\$ 125,747	\$ 126,747	\$ 131,047
Unemployment Benefits	\$ 1,966	\$ 1,178	\$ 1,858	\$ 7,684	\$ 7,997	\$ 11,813	\$ 10,500	\$ 11,000	\$ 10,000
Insurance	\$ 50,084	\$ 98,618	\$ 102,216	\$ 68,723	\$ 99,868	\$ 104,735	\$ 145,805	\$ 147,309	\$ 148,843
Employee Healthcare Benefits	\$ 328,956	\$ 188,355	\$ 258,170	\$ 256,729	\$ 230,431	\$ 286,968	\$ 317,752	\$ 363,561	\$ 416,130
Miscellaneous Expenditures & Refunds	\$ 2,240	\$ 6,361	\$ 60,492	\$ 19,125	\$ 17,291	\$ 15,984	\$ 16,950	\$ 16,950	\$ 16,950
Interfund Transfers	\$ 97,000	\$ 192,551	\$ 1,895,904	\$ 145,604	\$ 110,506	\$ 317,159	\$ 168,500	\$ 128,500	\$ 128,500
Expenditure Totals	\$3,538,683	\$3,283,509	\$5,350,126	\$3,870,463	\$3,180,131	\$3,294,217	\$3,373,159	\$ 3,506,495	\$ 3,617,808.52

OPERATING Budget

Operating Fund Totals & Reserves

	<i>12/31/2012</i> <i>Actual</i> 2012	<i>12/31/2013</i> <i>Actual</i> 2013	<i>12/31/2014</i> <i>Actual</i> 2014	<i>12/31/2015</i> <i>Actual</i> 2015	<i>12/31/2016</i> <i>Actual</i> 2016	<i>12/31/2017</i> <i>Actual</i> 2017	<i>Budgeted</i> 2018	<i>Budgeted</i> 2019	<i>Budgeted</i> 2020
Reserve (January 1)	\$ 371,577	\$ 666,708	\$ 1,303,808	\$ 339,009	\$ 984,904	\$ 862,634	\$ 674,128	\$ 674,129	\$ 582,315
Receipts	\$ 2,997,139	\$ 3,964,456	\$ 4,289,585	\$ 4,523,100	\$ 3,042,511	\$ 3,092,914	\$ 3,373,159	\$ 3,414,681	\$ 3,512,833
Expenditures	\$ 3,538,683	\$ 3,283,509	\$ 5,350,126	\$ 3,870,463	\$ 3,180,131	\$ 3,294,217	\$ 3,373,159	\$ 3,506,495	\$ 3,617,809
Balance Adjustment	\$ 836,674	\$ (43,846)	\$ 95,742	\$ (6,742.19)	\$ 15,350.07	\$ 12,797.29	\$ -	\$ -	\$ -
Reserve (December 31)	\$ 666,708	\$ 1,303,808	\$ 339,009	\$ 984,904	\$ 862,634	\$ 674,128	\$ 674,129	\$ 582,315	\$ 477,340

ASHLAND WOODS FUND BUDGET

ASHLAND WOODS BUDGET

Ashland Woods Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 18,959
2012	\$ -	\$ -		\$ 5	\$ 5		\$ -	\$ -		\$ 18,965
2013	\$ -	\$ -		\$ 4	\$ 4		\$ -	\$ -		\$ 18,969
2014	\$ -	\$ -		\$ 5	\$ 10		\$ -	\$ 18,972		\$ 18,979
2015	\$ -	\$ -		\$ 14	\$ 16		\$ -	\$ -		\$ 18,995
2016	\$ -	\$ -		\$ 14	\$ 15		\$ -	\$ -		\$ 19,010
2017	\$ -	\$ -		\$ 15	\$ 14		\$ -	\$ -		\$ 19,024
2018	\$ -	\$ -		\$ 7	\$ -		\$ -	\$ -		\$ 19,031
2019	\$ -			\$ 4			\$ 19,025			\$ 10
2020	\$ -			\$ -			\$ -			\$ 10

The Ashland Wood funds will be spent to overlay Jack Reynolds Way in 2019.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

ASHLAND WOODS BUDGET

Ashland Woods Fund Worksheet

Receipt - Interest							
2013	2014	2015	2016	2017	2018	2019	2020
4.48	7	14	14	15	7	4	0
4	7	14	14	15	7	4	0

Expenditure - Jack Reynolds Way Overlay Project							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	19025	0
0	0	0	0	0	0	19025	0

Transfers							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0

Actual to 12/31/17	Revenue	\$ 14
Actual to 12/31/17	Expenditures	\$ -
Actual to 12/31/17	Transfers In	\$ -

CAPITAL IMPROVEMENT FUND BUDGET

CAPITAL RESERVE FUND BUDGET

Capital Reserve Fund

Year	Transfers In/out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 558,569
2012	\$ -	\$ 20,000		\$ -	\$ 761		\$ -	\$ 9,728		\$ 569,724
2013	\$ -	\$ -		\$ -	\$ 13,273		\$ -	\$ 8,000		\$ 574,996
2014	\$ -	\$ 1,558,978		\$ -	\$ 660		\$ -	\$ 148,207		\$ 1,986,427
2015	\$ -	\$ -		\$ -	\$ 3,041		\$ -	\$ 819,921		\$ 1,169,547
2016	\$ (235,667)	\$ -		\$ 4,000	\$ 5,769	144.21%	\$ 1,769,000	\$ 205,443	11.61%	\$ 969,873
2017	\$ (52,042)	\$ -		\$ 3,000	\$ 9,162	305.39%	\$ 500,000	\$ 172,350	34.47%	\$ 806,684
2018	\$ -	\$ -		\$ 5,000	\$ -		\$ 500,000	\$ -		\$ 311,684
2019	\$ -	\$ -		\$ 3,000	\$ -		\$ 335,000	\$ -		\$ (20,316)
2020	\$ -	\$ -		\$ 2,000	\$ -		\$ -	\$ -		\$ (18,316)

The Capital Funds are held in reserve for capital projects, such as the siewalk project on State Road.

The 2018 and 2019 Budgets show a \$500,000 reserve for the the State Road sidewalk project. The Township is seeking grant monies to offset these costs.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

CAPITAL RESERVE FUND BUDGET

Capital Reserve Fund Worksheet

Receipt - Interest (341.00)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	4000	3000	5000	3000	2000

Receipt - Borrowed Funds							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	4000	3000	5000	3000	2000

Expenditure - State Rd. Sidewalks							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	1500000	500000	500000	335000	0

Expenditure - 2 Yr Capital Projects McCue Road Bridge (440.101)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	153000	0	0	0	0

Expenditure - Equipment Purchase (438.74)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	116000	0	0	0	0
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	1769000	500000	500000	335000	0

Transfers Out							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	255667	72042	0	0	0

Transfers In							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	20000	20000	20000	0	0
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	-235667	-52042	20000	0	0

Actual to 12/31/17	Revenue	\$ 9,162
Actual to 12/31/17	Expenditures	\$ 172,350
Actual to 12/31/17	Transfers	\$ -

CHATHAM LIGHT FUND BUDGET

CHATHAM LIGHT FUND BUDGET

Chatham Light Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 2,302
2012	\$ -			\$ -	\$ 5,025		\$ -	\$ 4,594		\$ 2,733
2013	\$ -			\$ -	\$ 4,281		\$ -	\$ 4,776		\$ 2,238
2014	\$ -			\$ -	\$ 4,113		\$ -	\$ 4,601		\$ 1,749
2015	\$ -	\$ 5,167		\$ -	\$ 3		\$ -	\$ 4,543		\$ 2,375
2016	\$ 3,000	\$ 3,000		\$ 2,789	\$ 2,500	89.66%	\$ 4,596	\$ 4,198	91.34%	\$ 3,678
2017	\$ 2,500	\$ 2,500		\$ 2,789	\$ 1,832	65.69%	\$ 4,596	\$ 4,924	107.13%	\$ 3,087
2018	\$ 2,500			\$ 2,789			\$ 4,642			\$ 3,733
2019	\$ 2,500			\$ 2,789			\$ 4,688			\$ 4,334
2020	\$ 2,500			\$ 2,789			\$ 4,735			\$ 4,887

The Chatham Light Fund is funded by the Chatham Lighting District which is taxed at \$0.30 per linear foot of the property frontage. This tax is used to pay the monthly electric usage.

The Township subsidizes this fund by transferring \$2,500 annually.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

CHATHAM LIGHT FUND BUDGET

Chatham Light Fund Worksheet

Receipt - Interest							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	2	2	2	2	2

Receipt - Real Estate Tax Assessment							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	2787	2787	2787	2787	2787

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	2789	2789	2789	2789	2789

Expenditure - PECO							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	4596	4596	4642	4688	4735

Expenditure - Miscellaneous							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	4596	4596	4642	4688	4735

Transfers In							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	3000	2500	2500	2500	2500

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	3000	2500	2500	2500	2500

Actual to 12/31/17	Revenue	
Actual to 12/31/17	Expenditures	
Actual to 12/31/17	Transfers In	\$ 2,500

EQUIPMENT REPLACEMENT FUND BUDGET

EQUIPMENT REPLACEMENT BUDGET

Equipment Replacement Fund

Year	Transfers In/Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 90,014
2012	\$ -			\$ -	\$ 18		\$ -	\$ 30,863		\$ 59,169
2013	\$ 80,000	\$ 80,000	100.00%	\$ -	\$ 11		\$ -	\$ -		\$ 139,180
2014	\$ 80,000	\$ 80,000	100.00%	\$ -	\$ 34,186		\$ -	\$ 61,096		\$ 192,269
2015	\$ 80,000	\$ 80,000	100.00%	\$ -	\$ 65,904		\$ -	\$ 124,939		\$ 213,234
2016	\$ 80,000	\$ 80,000	100.00%	\$ 120	\$ 207	172.23%	\$ 150,000	\$ -	0.00%	\$ 293,441
2017	\$ 80,000	\$ 80,000	100.00%	\$ 165	\$ 9,685	5869.86%	\$ 67,000	\$ 109,950	164.10%	\$ 273,176
2018	\$ 120,000			\$ 8,180			\$ 94,500			\$ 306,856
2019	\$ 80,000			\$ 14,180			\$ 36,000			\$ 365,036
2020	\$ 80,000			\$ 8,180			\$ 155,000			\$ 298,216

The Equipment Replacement Fund is used to purchase new equipment for the Township.

In 2017 the Township purchased a Dodge Ram 3500 for \$50,355 to replace a similar 2006 vehicle.

The 2018 budget expenditures provides for the replacement of the following equipment:

- Exmark Stander (\$9,000)
- Scag 72" zero turn (\$11,000)
- Scag 60" zero turn (\$11,000)
- Dr Trail Mower(\$3,500)
- Chipper (\$45,000)
- Cub Cadset BC (\$15,000)
- Diamond Mower attachment (\$20,000)

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

EQUIPMENT REPLACEMENT BUDGET

Equipment Replacement Fund Worksheet

Receipt - Interest (341.000)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	120	121	180	180	180

Receipt - Sale of Equipment							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	13000	8000	14000	8000

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	120	13121	8180	14180	8180

Expenditure - Capital Equipment Purchases (438.74)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	150000	67000	94500	36000	155000

Expenditure - Miscellaneous							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	150000	67000	94500	36000	155000

Transfers In							
2013	2014	2015	2016	2017	2018	2019	2020
80000	80000	80000	80000	80000	80000	80000	80000

Transfers Out							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	16827	0	36327	94327

2013	2014	2015	2016	2017	2018	2019	2020
80000	80000	80000	80000	63173	80000	43673	-14327

Actual to 12/31/17	Revenue	\$ 9,685
Actual to 12/31/17	Expenditures	\$ 109,950
Actual to 12/31/17	Transfers	\$ 80,000

GOLF COURSE IMPROVEMENT FUND BUDGET

GOLF COURSE IMPROVEMENT FUND BUDGET

Golf Course Improvement Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 300,000
2012	\$ -	\$ -		\$ -	\$ 32		\$ -	\$ 151,479		\$ 148,553
2013	\$ -	\$ -		\$ -	\$ 25		\$ -	\$ 39,737		\$ 108,841
2014	\$ -	\$ -		\$ -	\$ 12		\$ -	\$ 10,792		\$ 98,060
2015	\$ -	\$ -		\$ -	\$ 49		\$ -	\$ -		\$ 98,108
2016	\$ -	\$ -		\$ 30	\$ 276	919.77%	\$ 98,116	\$ 33,634	34.28%	\$ 64,751
2017	\$ -	\$ -		\$ 253	\$ 481.03	190.13%	\$ 64,979	\$ 6,860.00	10.56%	\$ 58,372
2018	\$ -	\$ -		\$ 100	\$ -		\$ 58,372	\$ -		\$ 100
2019	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 100
2020	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 100

These funds will be used in their entirety to make much needed repairs at the Golf Course.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

GOLF COURSE IMPROVEMENT FUND BUDGET

Golf Course Improvement Fund Worksheet

Receipt - Interest							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	30	253	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	30	253	0	0	0

Expenditure - Repairs & Maintenance							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	98116	64979	64751	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	98116	64979	64751	0	0

Transfers In							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

Actual to 12/31/17	Revenue	\$ 481
Actual to 12/31/17	Expenditures	\$ 6,860
Actual to 12/31/17	Transfers	\$ -

GOLF COURSE OPERATING FUND BUDGET

GOLF COURSE OPERATING FUND BUDGET

Golf Course Operating Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 13,694
2012	\$ -	\$ 34,000		\$ -	\$ 70,019		\$ -	\$ 103,499		\$ 14,213
2013	\$ -	\$ 50,564		\$ -	\$ 104,634		\$ -	\$ 140,797		\$ 28,614
2014	\$ -	\$ 40,420		\$ -	\$ 81,683		\$ -	\$ 99,825		\$ 50,892
2015	\$ -	\$ 10,000		\$ -	\$ 82,263		\$ -	\$ 95,694		\$ 47,461
2016	\$ 33,000	\$ -	0.00%	\$ 80,020	\$ 88,736	110.89%	\$ 103,800	\$ 111,797	107.70%	\$ 24,400
2017	\$ 35,000	\$ 35,000	100.00%	\$ 80,021	\$ 80,100	100.10%	\$ 107,310	\$ 83,673	77.97%	\$ 55,827
2018	\$ 10,000			\$ 105,022			\$ 103,509			\$ 67,340
2019	\$ 10,000			\$ 110,022			\$ 104,556			\$ 82,806
2020	\$ 10,000			\$ 115,022			\$ 104,367			\$ 103,461

These funds are used to operate the day-to-day operations of the Inniscrone Golf Course.

They include utilities, cart rentals, debt service, general maintenance, fuel and supplies.

The Golf Course is management by a management company, Heathland Hospitality. They lease the premises from the Township at the following rate of pay:

2018	\$105,000.00
2019	\$110,000.00
2020	\$115,000.00
2021	\$120,000.00
2022	\$125,000.00

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

GOLF COURSE OPERATING BUDGET

Golf Course Operating Fund Worksheet

Receipt - Interest (341.00)

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	20	21	22	22	22

Receipt - Operator Lease Payment (362.44)

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	80000	80000	105000	110000	115000

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	80020	80021	105022	110022	115022

Expenditure - Golf Cart Rentals (438.7410) & Mowing (438.74)

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	18000	18500	19000	19000	19000

Expenditure - Debt Activity (471.10 & 471.20)

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	80000	82000	76689	77536	77347

Expenditure - Maintenance (430.11) & Fuel (430.231)

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	5000	6000	7000	7200	7200

Expenditure - Liquor License (409.30)

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	800	810	820	820	820

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	103800	107310	103509	104556	104367

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	33000	35000	35000	35000	35000

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	33000	35000	35000	35000	35000

Actual to 12/31/17	Revenue	\$ 80,100
Actual to 12/31/17	Expenditures	\$ 83,673
Actual to 12/31/17	Transfers	\$ 35,000

LIQUID FUEL FUND BUDGET

LIQUID FUELS BUDGET

Liquid Fuels Fund

Year	Transfers In/Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 5
2012	\$ -	\$ -		\$ 196,455	\$ 224,081	114.06%	\$ 146,455	\$ 193,873	132.38%	\$ 30,214
2013	\$ -	\$ -		\$ 214,771	\$ 221,559	103.16%	\$ 237,699	\$ 233,701	98.32%	\$ 18,071
2014	\$ -	\$ -		\$ 213,921	\$ 237,401	110.98%	\$ 418,653	\$ 255,470	61.02%	\$ 2
2015	\$ -	\$ -		\$ 255,341	\$ 259,829	101.76%	\$ 440,132	\$ 232,843	52.90%	\$ 26,988
2016	\$ -	\$ -		\$ 293,193	\$ 309,695	105.63%	\$ 280,000	\$ 256,597	91.64%	\$ 80,086
2017	\$ 10,000	\$ -		\$ 316,387	\$ 326,262	103.12%	\$ 326,944	\$ 338,542	103.55%	\$ 67,805
2018	\$ 10,000			\$ 326,745			\$ 329,850			\$ 54,700
2019	\$ 10,000			\$ 326,745			\$ 329,850			\$ 41,595
2020	\$ 10,000			\$ 326,745			\$ 329,850			\$ 28,490

The Liquid Fuels Fund is a State-mandated restricted account. Each year the Township receives Liquid Fuel Funds from the State for the maintenance of Township-owned roadways.

NOTES ON... Transfers In

- ▶ None noted.

The State's Liquid Fuel Fund is funded by a portion of the state tax on gasoline and other fuels, a portion of the state tax on oil franchises, and an annual allocation of \$30 million. These monies are then distributed to Pennsylvania municipalities, based upon a municipality's relative population (London Grove: 7,475) and miles of municipal-owned roadways (London Grove: approximately 53.88 miles). The Township may only spend Liquid Fuel Fund dollars on specific improvements and projects, as determined by the Pennsylvania Department of Transportation.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

Scheduled road construction for 2018 is as follows:

- Greenfield Lane:** remove grass island, leveling & overlay (\$40,761.00).
- Schoolhouse Road (from State to Township Line):** base repair, leveling & overlay (\$356,120.00).
- Paschall Mill Road:** base repair, line, leveling & overlay (\$142,810.00).
- Sullivan Station:** limited base repair & overlay (\$72,002.00).
- Prange Road:** double chip & fog seal (\$16,500.00).
- Roseanne Lane:** double chip & fog seal (\$19,602.00).

The total cost for these projects amounts to \$647,795.00. The 2018 budget assumes \$327,945.00 from the General Fund. The balance will be taken from the Liquid Fuel Fund (\$294,850.00) and SECCRA Road Improvement Fund

LIQUID FUELS BUDGET

Liquid Fuels Fund Worksheet

Receipt - Interest @.0001% of Annual Allocation (341.01)							
2013	2014	2015	2016	2017	2018	2019	2020
9	30	300	25	25	105	105	105
Receipt - Annual Allocation (332.00)							
2013	2014	2015	2016	2017	2018	2019	2020
198,122	197,251	238,401	276,528	299,722	310,000	310,000	310,000
Receipt - Turnback Allocation (332.01)							
2013	2014	2015	2016	2017	2018	2019	2020
16,640	16,640	16,640	16,640	16,640	16,640	16,640	16,640
214,771	213,921	255,341	293,193	316,387	326,745	326,745	326,745

Expenditure - Snow & Ice Removal (432.22)							
2013	2014	2015	2016	2017	2018	2019	2020
60,000	60,000	60,000	65,000	65,000	65,000	65,000	65,000
Expenditure - Signs (433.45)							
2013	2014	2015	2016	2017	2018	2019	2020
0	10,000	10,000	0	0	0	0	0
Expenditure - Contract Paving (439.45)							
2013	2014	2015	2016	2017	2018	2019	2020
165,699	174,327	185,066	190,000	226,944	234,850	234,850	234,850
Expenditure - Contract Line Painting (433.45)							
2013	2014	2015	2016	2017	2018	2019	2020
12,000	174,327	185,066	25,000	35,000	30,000	30,000	30,000
237,699	418,653	440,132	280,000	326,944	329,850	329,850	329,850

Transfers from General Fund							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	10,000	0	0	0

Notes on 2017 Projected Actual

Actual to 12/31/17	Revenue	\$ 326,262
Actual to 12/31/17	Expenditures	\$ 338,542
Actual to 12/31/17	Transfers Out	\$ -

MAINTENANCE FACILTY FUND BUDGET

MAINTENANCE FACILITY FUND BUDGET

Maintenance Facility Fund

Year	<i>Transfers Out</i>			<i>Receipts</i>			<i>Expenditures</i>			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 3,970,899
2016	\$ -			\$ -	\$ 19,201		\$ -	\$ 575,080		\$ 3,415,020
2017	\$ -			\$ 10,000	\$ 21,029	210.29%	\$ 3,132,710	\$ 3,314,232	105.79%	\$ 121,817
2018	\$ (121,817)			\$ -			\$ -			\$ -
2019	\$ -			\$ -			\$ -			\$ -
2020	\$ -			\$ -			\$ -			\$ -

In 2015 the Township borrowed \$4,000,000.00 to fund the new Maintenance Facility, Salt Shed and generators.

NOTES ON... Transfers

- ▶ None noted.

Bids were awarded for this project in 2016 as follows:

- New Holland Chain Link (fences) \$62,510.00;
- Keystone Concrete Products (T-walls) \$45,495.00;
- AN Lynch, Inc. (electrical & generator) \$325,000.00;
- JD Bravo (Construction Management) \$152,620.00;
- ABJ Sprinkler (fire protection) \$61,900.00;
- BSS Cotractors (general construction) \$1,989,000.00;
- JBM Mechanical (plumbing) \$157,000.00;
- Shannon Smith (electrical) \$190,700.00;
- Shannon Smith (HVAC) \$121,485.00.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

The remainder of these funds will be transferred into the State Road Sidewalk fund for future use.

MAINTENANCE FACILITY FUND BUDGET

Maintenance Facility Fund Worksheet

Receipt - Interest					
2015	2016	2017	2018	2019	2020
0	0	4000	0	0	500

Receipts					
2015	2016	2017	2018	2019	2020
0	0	0	0	0	0

2015	2016	2017	2018	2019	2020
0	0	4000	0	0	0

Expenditure - PWD Building & Salt Shed					
2015	2016	2017	2018	2019	2020
0	0	3132710	0	0	0

2015	2016	2017	2018	2019	2020
0	0	3132710	0	0	0

Transfers Out					
2015	2016	2017	2018	2019	2020
0	0	0	121817	0	0

2015	2016	2017	2018	2019	2020
0	0	-3128710	121817	0	0

Actual to 12/31/17	Revenue	\$ 21,029
Actual to 12/31/17	Expenditures	\$3,314,232
Actual to 12/31/17	Transfers	\$ -

OPEN SPACE FUND BUDGET

OPEN SPACE FUND BUDGET

Open Space Fund

Year	Transfers In/Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										491,799
2012	\$ -	\$ -		\$ -	\$ 474,980		\$ -	\$ 79,723		887,056
2013	\$ -	\$ 5,361		\$ -	\$ 459,567		\$ -	\$ 431,769		920,214
2014	\$ -	\$ -		\$ -	\$ 504,916		\$ -	\$ 365,258		1,059,872
2015	\$ -	\$ -		\$ -	\$ 586,794		\$ -	\$ 268,060		1,378,606
2016	\$ -	\$ -		\$ 451,300	\$ 573,017	126.97%	\$ -	\$ 426		1,951,198
2017	\$ 20,000	\$ -		\$ 538,117	\$ 606,173	112.65%	\$ -	\$ 215,589		2,341,782
2018	\$ 26,755	\$ -		\$ 444,096			\$ 26,755			2,759,123
2019	\$ -	\$ -		\$ 453,875			\$ -			3,212,998
2020	\$ -	\$ -		\$ -			\$ -			3,212,998

The Open Space Fund provides for the acquisition of open space land and/or easements for land preservation and walking trails.

The 2018 Budget allows for the purchase of the Hutchinson conservation easement as follows:

\$ 7,880 for preparation of the easement;
 \$ 6,000 for a survey; and
 \$12,875 for an endowment

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

OPEN SPACE FUND BUDGET

Open Space Fund Worksheet

Receipt - Interest (341.00)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	1300	6564	6596	12000	13000
Receipt - Earned Income Tax (310.21)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	450000	531554	437500	441875	446294
Receipt - Prior Year Earned Income Tax (310.22)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0
2013	2014	2015	2016	2017	2018	2019	2020
-	0	0	451300	538117	444096	453875	459294

Expenditure - EIT Tax Collection Commission (403.00)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0
Expenditure - Land Acquisition/Easements (454.11)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	26755	0	0
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	26755	0	0

Transfers Out							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	20000	0	0	0
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	20000	0	0	0

Actual to 12/31/17	Revenue	\$ 606,173
Actual to 12/31/17	Expenditures	\$ 215,589
Actual to 12/31/17	Transfers	\$ -

PARK CAPITAL FUND FUND BUDGET

PARK CAPITAL FUND BUDGET

Park Capital Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
2012	\$ -	\$ 130,106		\$ -	\$ -		\$ -	\$ -		\$ 130,106
2013	\$ -	\$ -		\$ -	\$ 12		\$ -	\$ 2,204		\$ 127,914
2014	\$ -	\$ -		\$ -	\$ 13		\$ -	\$ 7,362		\$ 120,564
2015	\$ -	\$ -		\$ -	\$ 12		\$ -	\$ 13,255		\$ 107,321
2016	\$ -	\$ -		\$ 12	\$ 10		\$ -	\$ 14,421		\$ 92,909
2017	\$ -	\$ -		\$ 10	\$ 9		\$ -	\$ -		\$ 92,919
2018	\$ -	\$ -		\$ 8			\$ -			\$ 92,927
2019	\$ -	\$ -		\$ 8			\$ -			\$ 92,935
2020	\$ -	\$ -		\$ 8			\$ -			\$ 92,943

This fund is for the purchase of capital equipment for Goddark Park which includes playground equipment.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

PARK CAPITAL FUND BUDGET

Park Capital Fund Worksheet

Receipt - Interest (341.000)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	12	12	10	11	12

Revenues							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	12	12	10	11	12

Expenditure - Park Capital Equipment (454.74)							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

Expenditures							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

Expenditure -							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

Transfers In							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0							

Actual to 12/31/17	Revenue	\$ -
Actual to 12/31/17	Expenditures	\$ -
Actual to 12/31/17	Transfers	\$ -

PENWYCK FUND BUDGET

PENWYCK FUND BUDGET

Penwyck Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ -
2012	\$ -			\$ -	\$ 44,012		\$ -	\$ 39,584		\$ 4,427
2013	\$ -			\$ -	\$ 3		\$ -	\$ -		\$ 4,431
2014	\$ -			\$ -	\$ 3		\$ -	\$ -		\$ 4,434
2015	\$ -			\$ -	\$ 3		\$ -	\$ -		\$ 4,437
2016	\$ -			\$ 3	\$ 3		\$ -	\$ -		\$ 4,441
2017	\$ -			\$ 3	\$ 3		\$ -	\$ -		\$ 4,444
2018	\$ -			\$ 3			\$ -			\$ 4,447
2019	\$ -			\$ 3			\$ -			\$ 4,450
2020	\$ -			\$ 3			\$ -			\$ 4,453

This Penwyck Fund is reserved for repairing inlet boxes on Penwyck Lane as warranted.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

PENWYCK FUND BUDGET

Penwyck Fund Worksheet

Receipt - Interest							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	3	3	3	3	3

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	3	3	3	3	3

Expenditure -							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

Transfers In							
2013	2014	2015	2016	2017	2018	2019	2019
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	3	3	3	0	0

Actual to 12/31/17	Revenue	\$ -
Actual to 12/31/17	Expenditures	\$ -
Actual to 12/31/17	Transfers	\$ -

RECREATION FUND BUDGET

RECREATION FUND BUDGET

Recreation Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										18,395
2012	\$ -	\$ -		\$ -	\$ 500,178		\$ -	\$ 304,449		216,935
2013	\$ -	\$ -		\$ -	\$ 16,795		\$ -	\$ 66,927		166,804
2014	\$ -	\$ -		\$ -	\$ 178		\$ -	\$ 166,968		14
2015	\$ -	\$ -		\$ -	\$ 100		\$ -	\$ -		114
2016	\$ 11,000	\$ -		\$ 1	\$ 1,004		\$ -	\$ -		1,117
2017	\$ 1,000	\$ -		\$ 3	\$ 11		\$ -	\$ -		1,129
2018	\$ 1,000			\$ 7			\$ -			2,136
2019	\$ 1,000			\$ 7			\$ -			3,143
2020	\$ 1,000			\$ 7			\$ -			4,150

During the next few years the Township is expecting to receive "impact fees" that will fund the Recreation Fund account.

In 2016 the Township received a \$1,000.00 Recreation Fee for Permit #20-16, Lot #2 from the developer of Rose Hollow.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶

NOTES ON... Expenditures

- ▶ None noted.

RECREATION FUND BUDGET

Recreation Fund Worksheet

Receipt - Interest							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	1	3	3	3	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	1	3	3	3	0

Expenditure -							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

Expenditure -							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

Expenditure -							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0							

Transfers In							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	11000	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	11000	0	0	0	0

Actual to 12/31/17	Revenue	\$ 11
Actual to 12/31/17	Expenditures	\$ -
Actual to 12/31/17	Transfers	\$ -

ROAD IMPROVEMENT FUND BUDGET

ROAD IMPROVEMENT FUND BUDGET

Road Improvement Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$111,459
2012	\$ -			\$ -	\$ 25,018		\$ -	\$ 95,118		\$41,358
2013	\$ -	\$ 25,000		\$ -	\$ 14		\$ -	\$ -		\$66,373
2014	\$ -	\$ 91,383		\$ -	\$ 26		\$ -	\$ 66,383		\$91,399
2015	\$ -	\$ 25,000		\$ -	\$ 96		\$ -	\$ -		\$116,495
2016	\$ 25,000	\$ 25,000	100.00%	\$ 75	\$ 103	137.72%	\$ 25,000	\$ 25,000	100.00%	\$116,598
2017	\$ 25,000	\$ 25,000	100.00%	\$ 95	\$ 158	167.13%	\$ 25,000	\$ 12	0.05%	\$141,744
2018	\$ 25,000			\$ 60			\$ 25,000			\$141,804
2019	\$ 25,000			\$ 60			\$ 25,000			\$141,864
2020	\$ 25,000			\$ 60			\$ 25,000			\$141,924

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

ROAD IMPROVEMENT FUND BUDGET

Road Improvement Fund Worksheet

Receipt - Interest							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	75	95	97	97	97

Receipt - Other							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	75	95	97	97	97

Expenditure - Road Construction							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	25000	25000	25000	25000	25000

Expenditure -							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

Expenditure -							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	0	0	0	0	0

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	25000	25000	25000	25000	25000

Transfers In							
2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	25000	25000	25000	25000	25000

2013	2014	2015	2016	2017	2018	2019	2020
0	0	0	25000	25000	25000	25000	25000

Actual to 12/31/17	Revenue	\$ 103
Actual to 12/31/17	Expenditures	\$ 25,000
Actual to 12/31/17	Transfers	\$ 25,000

SIDEWALK FUND BUDGET

SIDEWALK FUND BUDGET

Sidewalk Fund

Year	Transfers Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
2018	\$ -			\$ -	\$ -		\$ 42,918			\$ 121,817
2019	\$ -			\$ -			\$ -			\$ 78,899
2020	\$ -			\$ -			\$ -			\$ -

In 2017 the Township engaged an engineering firm to prepare engineered plans for a sidewalk along State Road for the safety of the residents and school children. The costs of the contract was \$66,404. in 2017 the Township paid part of those fee and the balance due is reflected in the 2018 budget.

The Township plans to offset these costs through county, state and/or federal grant money.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

SIDEWALK FUND BUDGET

Sidewalk Fund Worksheet

Receipt - Interest		
2018	2019	2020
0	0	0

Receipts - Grants		
2018	2019	2020
0	0	0

2018	2019	2020
0	0	0

Expenditure - Engineering		
2018	2019	2020
42918	0	0

Expenditure - Contracting		
2018	2019	2020
0	0	0

Expenditure - Materials		
2018	2019	2020
0	0	0

Expenditure - Equipment		
2018	2019	2020
0	0	0

Expenditure - Legal - Easements		
2018	2019	2020
0	0	0

2018	2019	2020
42918	0	0

Transfers Out		
2018	2019	2020
0	0	0

2018	2019	2020
0	0	0

Actual to 12/31/17	Revenue	\$ -
Actual to 12/31/17	Expenditures	\$ -
Actual to 12/31/17	Transfers	\$ -

SUMMARY OF ALL FUNDS

	<i>As of</i> 12/31/2012 <i>Actual</i> 2012	<i>As of</i> 12/31/2013 <i>Actual</i> 2013	<i>As of</i> 12/31/2014 <i>Actual</i> 2014	<i>As of</i> 12/31/2015 <i>Actual</i> 2015	<i>As of</i> 12/31/2016 <i>Actual</i> 2016	<i>As of</i> 12/31/2017 <i>Budget</i> 2017	<i>Budget</i> 2018	<i>Budget</i> 2019	<i>Budget</i> 2020
OPERATING Budget									
Operating Fund	\$ 666,708	\$ 1,303,808	\$ 339,009	\$ 984,904	\$ 862,634	\$ 674,128	\$ 674,129	\$ 582,315	\$ 477,340
LIQUID FUELS Budget									
Liquid Fuels Fund	\$ 30,214	\$ 18,071	\$ 2	\$ 26,988	\$ 80,086	\$ 67,805	\$ 54,700	\$ 41,595	\$ 28,490
CAPITAL FUND Budgets									
Ashland Woods	\$ 18,965	\$ 18,969	\$ 18,979	\$ 18,995	\$ 19,010	\$ 19,024	\$ 19,031	\$ -	\$ -
Capital Improvement Fund	\$ 558,569	\$ 569,724	\$ 574,996	\$ 1,986,427	\$ 1,169,547	\$ 969,873	\$ 806,684	\$ 311,684	\$ (20,316)
Chatham Light Fund	\$ 2,733	\$ 2,238	\$ 1,749	\$ 2,375	\$ 3,678	\$ 3,087	\$ 3,733	\$ 4,334	\$ 4,887
Equipment Replacement Fund	\$ 59,169	\$ 139,180	\$ 192,269	\$ 213,234	\$ 293,441	\$ 273,176	\$ 306,856	\$ 365,036	\$ 298,216
Maintenance Facility & Salt Shed Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,132,710	\$ -	\$ -	\$ -
Golf Course Improvement Fund	\$ 148,553	\$ 108,841	\$ 98,060	\$ 98,108	\$ 64,751	\$ 100	\$ 100	\$ 100	\$ 100
Golf Course Operating Fund	\$ 14,213	\$ 28,614	\$ 50,892	\$ 47,461	\$ 24,400	\$ 55,827	\$ 67,340	\$ 82,806	\$ 103,461
Open Space Fund	\$ 887,056	\$ 920,214	\$ 1,059,872	\$ 1,378,606	\$ 1,951,198	\$ 2,341,782	\$ 2,759,123	\$ 3,212,998	\$ 3,212,998
Park Capital Fund	\$ 130,106	\$ 127,914	\$ 120,564	\$ 107,321	\$ 92,909	\$ 92,919	\$ 92,927	\$ 92,935	\$ 92,943
Penwyck Fund	\$ 4,427	\$ 4,431	\$ 4,434	\$ 4,437	\$ 4,441	\$ 4,444	\$ 4,447	\$ 4,450	\$ 4,453
Recreation Fund	\$ 216,935	\$ 166,804	\$ 166,804	\$ 114	\$ 1,117	\$ 1,129	\$ 2,136	\$ 3,143	\$ 4,150
Road Improvement Fund	\$ 41,358	\$ 66,373	\$ 91,399	\$ 116,495	\$ 116,598	\$ 141,744	\$ 141,804	\$ 141,864	\$ 141,924
Sidewalk Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,899	\$ -	\$ -
<i>Projected totals as of December 31</i>	\$ 2,779,005	\$ 3,475,179	\$ 2,719,029	\$ 4,985,465	\$ 4,683,810	\$ 7,777,746	\$ 5,011,908	\$ 4,843,260	\$ 4,348,646

NOTES:

NOTE 1: *Annualizing is a process used where you take the amount paid to a certain date and divide that amount by the number of months to come up with an average amount per month. You then multiply that amount by 12 months to arrive at an estimate for the budget amount.*

NOTE 2: *Items highlighted in pink are pass through amounts which means the amount going into revenues is the same amount coming out of expenditures and vice versa.*

APPENDIX A - QUICKBOOKS EASY REFERENCE BUDGET

Appendix B - PROFIT & LOSS STATEMENTS 2012-2017

2014 to 2018 Budget - Londond Grove Township

Last Revised: 01/03/18

Appendix C - SUPPORTING DOCUMENTATION

Appendix D - CHART OF ACCOUNT CHANGES (DCED)

Appendix D - GENERAL LEDGER - REVENUES

Appendix E - GENERAL LEDGER - EXPENDITURES